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COLUMBIA

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FISCAL YEAR ENDING
MARCH 31, 1991

Ministry of Finance and Corporate Relations

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INTRODUCTION TO THE *ESTIMATES*

The *Estimates* for each fiscal year are presented to the Legislative Assembly by the Minister of Finance and Corporate Relations as required by subsection 20 (1) of the *Financial Administration Act.*

The *Estimates* outline the revenue and expenditure intentions of the government for the next fiscal year. They also form the basis for annual appropriations, approved by the Legislative Assembly through a *Supply Act*, to pay money out of the Consolidated Revenue Fund. All money paid out of the Consolidated Revenue Fund must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute.

The Consolidated Revenue Fund is comprised of the General Fund and Special Funds. The General Fund is the main operating account of government and includes a number of Special Accounts which provide statutory authority for specific expenditure. The Special Funds also provide statutory authority to spend funds which have been earmarked for specific purposes. The detailed *1990/91 Estimates* are presented on the basis of the General Fund.

The overall structure of the *Estimates* for 1990/91 closely follows that used last year. There are three separate sections.

The first section of the *Estimates* — Summary Information on Revenue and Expenditure — outlines the overall financial plan of the government. The first and second tables focus on aggregate operating and financial transactions of the government including the estimated operating result and total borrowing requirements, and the resulting change in net equity and provincial debt outstanding at year end. The third table summarizes estimated operating revenue by major source together with estimated operating expenditure for special offices, ministries and other appropriations. The fourth and fifth tables provide a more detailed presentation of estimated operating revenue and expenditure respectively.

The last table details expenditure by voted appropriations and Special Accounts which comprise General Fund expenditure. It should be noted that even where statutory authority exists to make a particular payment (apart from Special Accounts) the estimated expenditure has been included in voted appropriations to provide the Legislature with a complete estimate of the government's spending intentions.

The second section of the *Estimates* — Estimates of Special Offices, Ministries and Other Appropriations — presents detailed information on proposed expenditure and financing transactions. The Legislative Assembly will be asked to approve the *Estimates* through a *Supply Act* based on the detailed information that is provided in that section. The *Supply Act* will provide the legislative authority for voted appropriations and financing transactions. Special Accounts and financial allocations have existing statutory authority.

Each special office and ministry is presented on a similar basis, starting with a summary page. Total voted and statutory (Special Accounts) expenditure is shown as well as other financial allocations and financing transactions which are the responsibility of the special office or ministry. Also included on the summary page of each special office and ministry is the maximum fulltime equivalent (FTE) employment permissible for the fiscal year. Details on each of the individual items then follow, commencing with voted appropriations which include a description of each vote and the related expenditure.

Votes provide the framework for legislative control as funds can only be spent for purposes stated and expenditure cannot exceed the vote total without subsequent legislative authority. Voted expenditures are further detailed by sub-votes and group account classification in the Estimates. Voted and Special Account expenditures are detailed by standard object of expenditure in the *Supplement to the Estimates*. This more detailed presentation is intended to provide additional information and establishes a framework for administrative control by the Treasury Board over expenditures by special offices and ministries.

The third section of the *Estimates* — Schedules — consists of supporting schedules that include detailed expenditure and FTE reconciliations of the *1989/90 Estimates* to be consistent with the *1990/91 Estimates* presentation, summaries of the operating and financing transactions and opening and closing balances for all Special Accounts, a summary of major ministry related financing transactions, a government wide summary of authorized fulltime equivalent (FTE) employment by special office and ministry, and a summary of total expenditure by functional classification. Throughout the first two sections of the *Estimates*, specific cross references are given to the appropriate schedules.

EXPLANATORY NOTE — RECOVERIES

Recoveries in the *Estimates*

As in previous years, the *1990/91 Estimates* contains a number of votes and sub-votes where recoveries are applied against expenditure. In these situations, the phrase "net of recoveries" appears beside the expenditure description and the total amount of recoveries involved is shown in the group account classifications on the opposite page.

There are two forms of recoveries: internal recoveries which are composed of inter and intra ministry "chargebacks" for centrally provided goods and services within government; and external recoveries which are receipts from parties external to government which would otherwise be included in the statement of General Fund revenue.

Internal Recoveries

Inter and intra ministry chargebacks have no effect on total government revenue, expenditure, or the deficit. Costs budgeted centrally in government for the provision of certain goods and services, are recovered through a chargeback mechanism from those areas elsewhere in government that are using the goods and services and incurring the costs. Major inter and intra ministry chargebacks include employee benefits, and postal and Queen's Printer services.

External Recoveries

Where receipts from external parties are shown as recoveries, instead of being included in the statement of General Fund revenue, both total government revenue and expenditure are lowered by equal amounts. There is, however, no impact on the deficit. An example of a major external recovery is interest costs relating to funds borrowed by government and reloaned to public bodies.

Authority to Spend Estimated Recoveries

Section 20(3) of the *Financial Administration Act* provides that where a vote in the *Estimates* approved by the Legislature shows an item as a credit or recovery, the vote is deemed to authorize the payment of the net expenditure shown *plus* the amount of the credit or recovery that is budgeted, whether or not this latter amount is actually realized. This is permitted because budgets are established on the basis of the *gross* amount of funds required for a particular purpose, with the anticipated associated recovery then being deducted to arrive at the net expenditure. It should be noted that a shortfall in anticipated recoveries will cause total expenditure to increase, and have the same effect on the deficit as a similar shortfall in anticipated government revenue.

Authority to Spend Excess Recoveries

Section 20(3) of the *Financial Administration Act* also provides that excess recoveries (i.e., amounts collected over and above those shown in the *Estimates* approved by the Legislative Assembly) may be used for additional expenditure, provided that prior Treasury Board approval has been obtained.

SUMMARY INFORMATION ON REVENUE AND EXPENDITURE

General Fund — Operating Transactions

General Fund and Special Funds — Summary of Accumulated Surplus (Deficit) at Year End

General Fund and Special Funds — Financing Plan

Total Net Borrowing and Debt Summary

General Fund — Summary of Estimated Revenue and Expenditure

General Fund — Estimated Revenue

General Fund — Estimated Expenditure

GENERAL FUND—OPERATING TRANSACTIONS[1]

Estimates 1989/90[2] $	Revised Forecast 1989/90[2] $		**Estimates 1990/91 $**
13,402,000,000	13,852,000,000	Total Revenue	**14,576,000,000**
500,000,000	50,000,000[3]	Transfer from Budget Stabilization Fund	**684,000,000**
13,902,000,000	13,902,000,000	General Fund Revenue	**15,260,000,000**
13,902,000,000	13,762,000,000	General Fund Expenditure	**15,260,000,000**
—	140,000,000	General Fund Surplus (Deficit)	**—**

NOTES

[1] Operating transactions consist of revenue and expenditure of the General Fund (voted appropriations and Special Accounts). Detail on General Fund revenue, voted appropriations, and Special Account revenue and expenditure can be found in subsequent summaries and schedules.

[2] To conform to the *1990/91 Estimates* presentation, the estimated and revised forecast amounts for 1989/90 have been restated to reflect changes to public schools education funding and to the presentation of the Provincial Treasury and Securities Commission Special Accounts. The effect of this restatement is to increase revenue and expenditure for the 1989/90 estimated and revised forecast amounts by $415,000,000. The restatement does not affect the surplus (deficit).

[3] Includes the transfer of $500 million to the General Fund offset by excess General Fund revenue of $450 million which will be transferred to the Budget Stabilization Fund as at March 31, 1990.

GENERAL FUND AND SPECIAL FUNDS—SUMMARY OF ACCUMULATED SURPLUS (DEFICIT) AT YEAR END

Estimates 1989/90[1] $	Revised Forecast 1989/90[1] $		**Estimates 1990/91 $**
(4,878,400,000)	(4,832,900,000)	General Fund Opening Balance	**(4,692,900,000)**
—	140,000,000	Surplus (Deficit) for the Year	**—**
(4,878,400,000)	(4,692,900,000)	General Fund Closing Balance	**(4,692,900,000)**
1,433,900,000	1,491,100,000	Budget Stabilization Fund Opening Balance	**1,603,000,000**
(500,000,000)	(50,000,000)[2]	Transfer to General Fund	**(684,000,000)**
125,000,000	161,900,000	Interest Earnings	**160,000,000**
1,058,900,000	1,603,000,000	Budget Stabilization Fund Closing Balance	**1,079,000,000**
302,000,000	308,500,000	Privatization Benefits Fund Opening Balance	**422,500,000**
20,000,000	114,000,000	Privatization Net Proceeds and Investment Earnings	**22,000,000**
322,000,000	422,500,000	Privatization Benefits Fund Closing Balance	**444,500,000**
(3,497,500,000)	(2,667,400,000)	Total Accumulated Deficit at Year End	**(3,169,400,000)**

NOTES

[1] Restated to conform to the *1990/91 Estimates* presentation.

[2] Includes the transfer of $500 million to the General Fund offset by excess General Fund revenue of $450 million which will be transferred to the Budget Stabilization Fund as at March 31, 1990.

GENERAL FUND AND SPECIAL FUNDS—FINANCING PLAN

Estimates 1989/90[1] $	Revised Forecast 1989/90[1] $		Estimates 1990/91 $
		Direct Financial Requirements	
—	(140,000,000)	General Fund Deficit (Surplus)	—
375,000,000	(111,900,000)	Budget Stabilization Fund Decrease (Increase)	**524,000,000**
(20,000,000)	(114,000,000)	Privatization Benefits Fund Decrease (Increase)	**(22,000,000)**
(301,000,000)	(530,500,000)	Net Disbursements for (Receipts from) Financing and Working Capital Transactions	**259,800,000**
54,000,000	(896,400,000)	Total Direct Financial Requirements	**761,800,000**
		Direct Financial Sources	
(250,000,000)	(698,500,000)	Net Direct Borrowing (Repayment) for Government Purposes[2,3]	**(78,200,000)**
304,000,000	(197,900,000)	Decrease (Increase) in Cash and Temporary Investments	**840,000,000**
54,000,000	(896,400,000)	Total Direct Financial Sources	**761,800,000**

TOTAL NET BORROWING AND DEBT SUMMARY

Estimates 1989/90[5] $	Revised Forecast 1989/90 $		Estimates 1990/91 $
		Net Borrowing (Repayment) for the Year[2,3,4]	
(250,000,000)	(698,500,000)	Government Purposes	**(78,200,000)**
113,300,000	217,500,000	Crown Corporation and Agency Purposes	**492,200,000**
425,000,000	340,100,000	Other Debt and Guarantees	**253,700,000**
288,300,000	(140,900,000)	Total Net Borrowing (Repayment)	**667,700,000**
		Direct and Guaranteed Debt at Year End[4]	
4,670,700,000	4,220,700,000	Government Purposes	**4,142,500,000**
11,478,100,000	11,372,500,000	Crown Corporation and Agency Purposes[5]	**11,864,700,000**
794,800,000	676,100,000	Other Debt and Guarantees	**929,800,000**
16,943,600,000	16,269,300,000	Total Direct and Guaranteed Debt At Year End[5]	**16,937,000,000**

NOTES

[1] Restated to conform to the *1990/91 Estimates* presentation.

[2] Includes gross new long-term borrowing and the net change in short-term debt outstanding, less sinking fund contributions, sinking fund interest earnings and net maturities of long-term debt.

[3] Government purpose borrowing represents borrowing undertaken by the provincial government to meet its direct financial requirements. Crown corporation and agency purpose borrowing includes fiscal agency borrowing for relending to Crown corporations and agencies, and borrowing by Crown corporations and agencies which is guaranteed by the provincial government. Other debt and guarantees include guaranteed and fiscal agency debt of universities, local governments and certain private sector firms and individuals.

[4] Net of sinking funds and unamortized discounts.

[5] To conform to the *1990/91 Estimates* presentation, the 1989/90 estimated amounts for Crown Corporation and Agency Purposes Debt have been restated to reflect an accounting policy change in the treatment of accrued interest. The result of this restatement is to reduce Crown Corporation and Agency Purposes Debt and Total Direct and Guaranteed Debt at Year End for the 1989/90 estimated amounts by $422,200,000.

GENERAL FUND—SUMMARY OF ESTIMATED REVENUE AND EXPENDITURE[1]

Estimates 1989/90[2] $	Revised Forecast 1989/90[2] $		Estimates 1990/91 $
		Revenue Summary	
8,033,000,000	8,389,000,000	Taxation Revenue	**8,950,000,000**
1,209,000,000	1,277,000,000	Natural Resource Revenue	**1,271,000,000**
1,441,000,000	1,539,000,000	Other Revenue	**1,586,000,000**
542,000,000	545,000,000	Contributions from Government Enterprises	**640,000,000**
2,177,000,000	2,102,000,000	Contributions from the Federal Government	**2,129,000,000**
13,402,000,000	13,852,000,000	Total Revenue	**14,576,000,000**
500,000,000	50,000,000[3]	Transfer from Budget Stabilization Fund	**684,000,000**
13,902,000,000	13,902,000,000	Total General Fund Revenue	**15,260,000,000**
		Expenditure Summary	
		Special Offices:	
17,477,838	16,700,000	Legislation	**19,291,000**
5,725,283	5,700,000	Auditor General	**6,126,000**
2,765,661	2,800,000	Ombudsman	**3,113,000**
3,531,225	3,500,000	Office of the Premier and Executive Council Operations	**3,812,000**
		Ministries:	
989,729,423	984,700,000	Ministry of Advanced Education, Training and Technology	**1,121,986,000**
104,087,269	100,822,000	Ministry of Agriculture and Fisheries	**92,319,000**
226,136,676	251,300,000	Ministry of Attorney General	**261,618,000**
39,315,278	52,400,000	Ministry of Crown Lands	**40,237,000**
2,624,150,278	2,621,100,000	Ministry of Education	**3,021,790,000**
37,163,982	34,900,000	Ministry of Energy, Mines and Petroleum Resources	**65,923,000**
116,119,773	116,100,000	Ministry of Environment	**116,862,000**
92,264,221	109,200,000	Ministry of Finance and Corporate Relations	**98,410,000**
351,875,424	366,900,000	Ministry of Forests	**372,566,000**
35,240,035	33,400,000	Ministry of Government Management Services and Minister Responsible for Women's Programs	**36,952,000**
4,314,049,275	4,383,200,000	Ministry of Health	**4,802,714,000**
32,457,105	32,300,000	Ministry of International Business and Immigration	**32,915,000**
77,464,239	77,100,000	Ministry of Labour and Consumer Services	**81,762,000**
362,502,939	332,700,000	Ministry of Municipal Affairs, Recreation and Culture	**416,880,000**
5,117,526	9,700,000	Ministry of Native Affairs	**5,546,000**
35,208,429	34,800,000	Ministry of Parks	**37,122,000**
22,127,395	29,500,000	Ministry of Provincial Secretary	**23,059,000**
71,782,891	71,800,000	Ministry of Regional and Economic Development	**81,095,000**
1,601,955,951	1,577,000,000	Ministry of Social Services and Housing	**1,710,212,000**
331,751,360	334,000,000	Ministry of Solicitor General	**376,681,000**
23,230,107	23,100,000	Ministry of Tourism	**24,951,000**
1,198,394,558	1,164,700,000	Ministry of Transportation and Highways	**1,216,878,000**
		Other Appropriations:	
651,400,000	678,900,000	Management of Public Funds and Debt[4]	**646,000,000**
103,700,000	42,800,000	Contingencies (All Ministries) and New Programs	**65,000,000**
378,187	378,000	Milk Board	**—**
154,000,000	76,000,000	Lottery Fund Special Account	**150,000,000**
32,923,626	500,000	South Moresby Implementation—Forestry Compensation Special Account	**34,880,000**
237,974,046	194,000,000	Sustainable Environment Fund Special Account	**293,300,000**
13,902,000,000	13,762,000,000	Total General Fund Expenditure	**15,260,000,000**
—	140,000,000	General Fund Surplus (Deficit)	**—**

NOTES

[1] Includes Special Account revenue and expenditure, shown in detail on Schedules B and C.

[2] To conform to the *1990/91 Estimates* presentation, the estimated and revised forecast amounts for 1989/90 have been restated to reflect changes to public schools education funding and to the presentation of the Provincial Treasury and Securities Commission Special Accounts. The effect of this restatement is to increase revenue and expenditure for the 1989/90 estimated and revised forecast amounts by $415,000,000. The 1989/90 estimated and revised forecast expenditure amounts have also been restated to reflect government program re-organization. This restatement does not affect total revenue or expenditure.The restatements do not affect the surplus (deficit). Schedule A presents a detailed reconciliation of all expenditure restatements.

[3] Includes the transfer of $500 million to the General Fund offset by excess General Fund revenue of $450 million which will be transferred to the Budget Stabilization Fund as at March 31, 1990.

[4] Includes an interest payment to the Budget Stabilization Fund of $125 million (1989/90 estimate), $161.9 million (1989/90 revised forecast) and $160 million (1990/91 estimate).

GENERAL FUND—ESTIMATED REVENUE

Estimates 1989/90 $	Revised Forecast 1989/90[1] $		Estimates 1990/91 $
		Taxation Revenue[2]	
3,215,000,000	3,452,000,000	Personal income	**3,695,000,000**
744,000,000	666,000,000	Corporation income	**705,000,000**
1,852,000,000	2,005,000,000	Social service	**2,216,000,000**
514,000,000	505,000,000	Fuel	**590,000,000**
316,000,000	312,000,000	Tobacco	**344,000,000**
400,000,000	400,000,000	Property — residential (school purpose)[3]	**294,000,000**
535,000,000	520,000,000	Property — business (school purpose)	**542,000,000**
51,000,000	49,000,000	Property — rural area	**49,000,000**
248,000,000	320,000,000	Property purchase	**339,000,000**
17,000,000	6,000,000	Corporation capital	**7,000,000**
86,000,000	95,000,000	Insurance premium	**105,000,000**
49,000,000	53,000,000	Hotel room	**58,000,000**
6,000,000	6,000,000	Horse racing	**6,000,000**
8,033,000,000	8,389,000,000	Total Taxation Revenue	**8,950,000,000**
		Natural Resource Revenue	
		Petroleum and Natural Gas	
73,000,000	64,000,000	Natural gas royalties	**71,000,000**
100,000,000	125,000,000	Permits and fees	**120,000,000**
44,000,000	45,000,000	Petroleum royalties	**45,000,000**
217,000,000	234,000,000	Sub-total	**236,000,000**
84,000,000	80,000,000	Minerals	**83,000,000**
		Forests	
395,000,000	458,000,000	Timber sales	**475,000,000**
152,200,000	152,200,000	Small business forest enterprise program	**149,700,000**
98,800,000	100,800,000	Other forests revenue	**91,300,000**
646,000,000	711,000,000	Sub-total	**716,000,000**
		Other	
247,000,000	238,000,000	Water resources	**220,000,000**
15,000,000	14,000,000	*Wildlife Act*—fees and licences	**16,000,000**
262,000,000	252,000,000	Sub-total	**236,000,000**
1,209,000,000	1,277,000,000	Total Natural Resource Revenue	**1,271,000,000**

NOTES

[1] To conform to the *1990/91 Estimates* presentation, the estimated and revised forecast amounts for 1989/90 have been restated to include residential (school purpose) property tax and revenue from the Provincial Treasury and Securities Commission Special Accounts. The effect of this restatement is to increase revenue and expenditure for the 1989/90 estimated and revised forecast amounts by $415,000,000. The 1989/90 estimated and revised forecast amounts have also been restated to reflect minor changes in presentation in certain revenue categories. This restatement does not affect total revenue.

[2] Revenue is net of tax collection commissions and revenue collection fees ($15,200,000 in the *1989/90 Estimates*, $17,300,000 in the 1989/90 revised forecast, and $17,300,000 in the *1990/91 Estimates*).

[3] Revenue is net of homeowner grants ($343,390,563 in the 1989/90 estimates and revised forecast amounts, and $418,000,000 in the *1990/91 Estimates*). Homeowner grants are claimed by eligible homeowners as a reduction from, first, gross residential school taxes and, second, from other property taxes. It is estimated that more than 95 percent of the total homeowner grant expenditure is used to reduce residential (school purpose) taxes with the balance used to reduce other property taxes.

GENERAL FUND—ESTIMATED REVENUE—*(Continued)*

Estimates 1989/90 $	Revised Forecast 1989/90 $		Estimates 1990/91 $
		Other Revenue	
		Fees and Licences	
612,000,000	640,000,000	Medical Services Plan premiums	**653,000,000**
200,000,000	200,000,000	Lottery Fund Special Account	**205,000,000**
175,000,000	195,000,000	Motor vehicle licences and permits	**208,000,000**
50,200,000	53,300,000	Ministry of Attorney General fees	**59,800,000**
43,000,000	60,600,000	Real estate earnings of the Crown Land and Social Housing Special Accounts	**66,000,000**
27,000,000	27,000,000	Corporate, Central and Mobile Home registry fees	**30,000,000**
22,000,000	21,500,000	Ministry of Health fees	**27,000,000**
20,000,000	20,000,000	Farm Income Assurance Fund Special Account (producer premiums and interest)	**17,500,000**
19,000,000	22,000,000	Coquihalla highway tolls	**26,000,000**
10,000,000	11,000,000	Safety inspection fees	**13,000,000**
7,000,000	9,000,000	Public gaming licences and permits	**10,500,000**
8,000,000	8,000,000	Provincial Treasury Special Accounts	**14,700,000**
7,000,000	7,000,000	Securities Commission Special Account	**7,800,000**
6,000,000	5,000,000	*Fire Services Act*	**5,000,000**
5,000,000	5,000,000	Liquor Licensing Branch — permits and fees	**5,000,000**
3,500,000	3,300,000	Property tax collection fees	**3,500,000**
3,200,000	3,200,000	Waste management fees	**5,200,000**
2,500,000	2,000,000	Heritage site and museum attractions	**2,000,000**
13,600,000	14,100,000	Miscellaneous fees and licences	**25,000,000**
1,234,000,000	1,307,000,000	Sub-total	**1,384,000,000**
116,000,000	130,000,000	Investment Earnings	**83,000,000**
		Miscellaneous	
28,000,000	41,000,000	Fines and penalties	**54,000,000**
18,700,000	16,500,000	Maintenance of children	**16,000,000**
14,000,000	14,000,000	Insurance claim receipts	**16,000,000**
30,300,000	30,500,000	Other miscellaneous	**33,000,000**
91,000,000	102,000,000	Sub-total	**119,000,000**
1,441,000,000	1,539,000,000	Total Other Revenue	**1,586,000,000**
		Contributions from Government Enterprises	
413,000,000	421,000,000	Liquor Distribution Branch	**447,000,000**
17,000,000	0	British Columbia Buildings Corporation	**11,700,000**
102,000,000	102,000,000	British Columbia Hydro and Power Authority	**124,000,000**
0	0	British Columbia Petroleum Corporation	**17,000,000**
10,000,000	10,300,000	British Columbia Railway Company	**30,900,000**
0	11,700,000	Other	**9,400,000**
542,000,000	545,000,000	Total Contributions from Government Enterprises	**640,000,000**

GENERAL FUND—ESTIMATED REVENUE—*(Continued)*

Estimates 1989/90 $	Revised Forecast 1989/90 $		**Estimates 1990/91 $**
		Contributions from the Federal Government	
1,303,000,000	1,240,000,000	Established Programs Financing	**1,225,000,000**
690,000,000	681,000,000	Canada Assistance Plan	**716,000,000**
27,000,000	33,500,000	*National Training Act*	**33,500,000**
47,000,000	45,000,000	Economic development	**55,000,000**
27,500,000	24,000,000	Transportation and highways	**26,700,000**
18,000,000	9,800,000	*Public Utilities Income Tax Transfer Act*	**10,000,000**
21,000,000	21,000,000	Reciprocal Taxation Agreement	**22,000,000**
20,500,000	21,600,000	Vocational Rehabilitation of Disabled Persons	**20,800,000**
23,000,000	26,100,000	Other payments	**20,000,000**
2,177,000,000	2,102,000,000	Total Contributions from the Federal Government	**2,129,000,000**
13,402,000,000	13,852,000,000	Total Revenue	**14,576,000,000**
500,000,000	50,000,000[4]	Transfer from Budget Stabilization Fund	**684,000,000**
13,902,000,000	13,902,000,000	**Total General Fund Revenue**	**15,260,000,000**

NOTES

[4] Includes the transfer of $500 million to the General Fund offset by excess General Fund revenue of $450 million which will be transferred to the Budget Stabilization Fund as at March 31, 1990.

GENERAL FUND—ESTIMATED EXPENDITURE[1]

Estimates 1989/90 $	 $	Vote No.*		Estimates 1990/91 $	 $
			Legislation		
	17,477,838	1	Legislation	19,291,000	
17,477,838			Total Voted Expenditure		19,291,000
—			Special Accounts (Statutory)		—
17,477,838			Total General Fund Expenditure		19,291,000
			Auditor General		
	5,725,283	2	Auditor General	6,126,000	
5,725,283			Total Voted Expenditure		6,126,000
—			Special Accounts (Statutory)		—
5,725,283			Total General Fund Expenditure		6,126,000
			Ombudsman		
	2,765,661	3	Ombudsman	3,113,000	
2,765,661			Total Voted Expenditure		3,113,000
—			Special Accounts (Statutory)		—
2,765,661			Total General Fund Expenditure		3,113,000
			Office of the Premier and Executive Council Operations		
	3,531,225	4	Office of the Premier and Executive Council Operations	3,812,000	
3,531,225			Total Voted Expenditure		3,812,000
—			Special Accounts (Statutory)		—
3,531,225			Total General Fund Expenditure		3,812,000
			Ministry of Advanced Education, Training and Technology		
	265,076	5	Minister's Office	270,100	
	963,774,347	6	Ministry Operations	1,072,425,900	
	25,690,000	7	Science and Technology	49,290,000	
989,729,423			Total Voted Expenditure		1,121,986,000
			Special Accounts (Statutory)		
	25,690,000	(S)	Science and Technology Fund	49,290,000	
	(25,690,000)		*Less Transfer from Vote 7*	(49,290,000)	
—			Total Special Accounts (net of transfers)		—
989,729,423			Total General Fund Expenditure		1,121,986,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90		Vote		**Estimates 1990/91**	
$	$	No.*		**$**	**$**
			Ministry of Agriculture and Fisheries		
	249,374	8	Minister's Office	**279,190**	
	68,496,871	9	Ministry Operations	**59,322,367**	
	1,330,024	10	Provincial Agricultural Land Commission	**1,431,443**	
	14,000,000	11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	**13,775,000**	
84,076,269			Total Voted Expenditure		**74,808,000**
			Special Accounts (Statutory)		
	—	(S)	Agricultural Land Development	**—**	
	—	(S)	Crop Insurance Stabilization	**—**	
	40,000,000	(S)	Farm Income Assurance Fund	**35,000,000**	
	(20,000,000)		*Less* Transfer from Vote 9	**(17,500,000)**	
	11,000	(S)	Livestock Protection	**11,000**	
20,011,000			Total Special Accounts (net of transfers)		**17,511,000**
104,087,269			Total General Fund Expenditure		**92,319,000**
			Ministry of Attorney General		
	254,015	12	Minister's Office	**267,471**	
	198,297,944	13	Ministry Operations	**228,336,673**	
	21,320,091	14	Judiciary	**25,131,098**	
219,872,050			Total Voted Expenditure		**253,735,242**
			Special Accounts (Statutory)		
	—	(S)	Forfeited Crime Proceeds Fund	**—**	
	9,626	(S)	Land Titles Survey	**9,298**	
	6,255,000	(S)	Office of the Public Trustee	**7,873,460**	
6,264,626			Total Special Accounts		**7,882,758**
226,136,676			Total General Fund Expenditure		**261,618,000**
			Ministry of Crown Lands		
	298,377	15	Minister's Office	**310,312**	
	36,316,901	16	Ministry Operations	**37,646,688**	
36,615,278			Total Voted Expenditure		**37,957,000**
			Special Accounts (Statutory)		
	2,700,000	(S)	Crown Land	**2,280,000**	
2,700,000			Total Special Accounts		**2,280,000**
39,315,278			Total General Fund Expenditure		**40,237,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

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GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90		Vote		**Estimates 1990/91**	
$	$	No.*		**$**	**$**
			Ministry of Education		
	285,721	17	Minister's Office	**308,497**	
	111,175,152	18	Ministry Operations	**209,265,079**	
	2,455,543,488	19	Public Schools Education	**2,750,168,812**	
	57,145,917	20	Independent Schools	**62,047,612**	
2,624,150,278			Total Voted Expenditure		**3,021,790,000**
—			Special Accounts (Statutory)		**—**
2,624,150,278			Total General Fund Expenditure		**3,021,790,000**
			Ministry of Energy, Mines and Petroleum Resources		
	282,636	21	Minister's Office	**308,757**	
	33,840,836	22	Ministry Operations	**36,014,233**	
	10	23	British Columbia Utilities Commission	**10**	
	800,000	24	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	**500,000**	
	2,240,500	25	Mineral Development and Exploration Incentives	**1,100,000**	
37,163,982			Total Voted Expenditure		**37,923,000**
			Special Accounts (Statutory)		
	—	(S)	Vancouver Island Natural Gas Pipeline Assistance	**28,000,000**	
—			Total Special Accounts		**28,000,000**
37,163,982			Total General Fund Expenditure		**65,923,000**
			Ministry of Environment		
	325,825	26	Minister's Office	**335,500**	
	113,023,948	27	Ministry Operations	**113,756,500**	
113,349,773			Total Voted Expenditure		**114,092,000**
			Special Accounts (Statutory)		
	2,770,000	(S)	Habitat Conservation Fund	**2,770,000**	
2,770,000			Total Special Accounts		**2,770,000**
116,119,773			Total General Fund Expenditure		**116,862,000**
			Ministry of Finance and Corporate Relations		
	316,724	28	Minister's Office	**329,702**	
	70,418,497	29	Ministry Operations	**74,195,868**	
70,735,221			Total Voted Expenditure		**74,525,570**
			Special Accounts (Statutory)		
	7,000,000	(S)	British Columbia Securities Commission	**7,650,148**	
	—	(S)	Insurance and Risk Management	**2,000,000**	
	1,329,000	(S)	Low Interest Loan Assistance Revolving Fund	**950,000**	
	5,200,000	(S)	Provincial Home Acquisition	**800,000**	
	11,824,727	(S)	Provincial Treasury Operations	**16,003,474**	
	(3,824,727)		*Less* Transfer from Vote 29	**(3,519,192)**	
	—	(S)	Provincial Treasury Revenue	**—**	
21,529,000			Total Special Accounts (net of transfers)		**23,884,430**
92,264,221			Total General Fund Expenditure		**98,410,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

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GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90 $	Estimates 1989/90 $	Vote No.*		Estimates 1990/91 $	Estimates 1990/91 $
			Ministry of Forests		
	327,244	30	Minister's Office	**336,735**	
	209,466,446	31	Ministry Operations	**221,292,622**	
	50,000,000	32	Fire Suppression Program	**49,800,000**	
	231,725,780	33	Forest Renewal	**241,375,036**	
491,519,470			Total Voted Expenditure		**512,804,393**
			Special Accounts (Statutory)		
	5,000,000	(S)	Forest Stand Management Fund	**—**	
	(5,000,000)		*Less* Transfer from Vote 31	**—**	
	62,900,000	(S)	Small Business Forest Enterprise	**73,926,607**	
	3,430,000	(S)	South Moresby Implementation - Forest Replacement	**3,430,000**	
66,330,000			Total Special Accounts (net of transfers)		**77,356,607**
			Less Voted and Special Account Transfers to the Sustainable Environment Fund:		
	(202,312,046)		Vote 33	**(212,755,315)**	
	(3,662,000)		Small Business Forest Enterprise Special Account	**(4,839,685)**	
(205,974,046)					**(217,595,000)**
351,875,424			Total General Fund Expenditure		**372,566,000**
			Ministry of Government Management Services and Minister Responsible for Women's Programs		
	259,265	34	Minister's Office	**284,000**	
	29,180,750	35	Ministry Operations	**32,212,980**	
	10	36	Pensions and Employee Benefits Administration	**10**	
	10	37	Pensions and Employee Benefits Contributions	**10**	
29,440,035			Total Voted Expenditure		**32,497,000**
			Special Accounts (Statutory)		
	5,800,000	(S)	Purchasing Commission Working Capital	**4,455,000**	
5,800,000			Total Special Accounts		**4,455,000**
35,240,035			Total General Fund Expenditure		**36,952,000**
			Ministry of Health		
	333,960	38	Minister's Office	**352,605**	
	2,941,446,926	39	Ministry Operations	**3,367,859,624**	
	1,372,268,389	40	Medical Services Commission and Pharmacare	**1,434,501,771**	
4,314,049,275			Total Voted Expenditure		**4,802,714,000**
—			Special Accounts (Statutory)		**—**
4,314,049,275			Total General Fund Expenditure		**4,802,714,000**
			Ministry of International Business and Immigration		
	317,646	41	Minister's Office	**331,900**	
	22,179,391	42	Ministry Operations	**21,533,100**	
	9,960,068	43	British Columbia Trade Development Corporation	**11,050,000**	
32,457,105			Total Voted Expenditure		**32,915,000**
—			Special Accounts (Statutory)		**—**
32,457,105			Total General Fund Expenditure		**32,915,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90		Vote		Estimates 1990/91	
$	$	No.*		$	$
			Ministry of Labour and Consumer Services		
	273,577	44	Minister's Office	301,501	
	26,373,218	45	Ministry Operations	30,485,481	
	50,717,444	46	Prevention and Treatment of Substance Abuse	50,875,018	
77,364,239			Total Voted Expenditure		81,662,000
			Special Accounts (Statutory)		
	100,000	(S)	Productivity Fund	100,000	
100,000			Total Special Accounts		100,000
77,464,239			Total General Fund Expenditure		81,762,000
			Ministry of Municipal Affairs, Recreation and Culture		
	311,570	47	Minister's Office	330,518	
	70,965,359	48	Ministry Operations	73,387,482	
	288,300,000	49	Municipal Revenue Sharing	351,900,000	
359,576,929			Total Voted Expenditure		425,618,000
			Special Accounts (Statutory)		
	1,600,000	(S)	British Columbia Cultural Fund	1,700,000	
	1,650,000	(S)	Physical Fitness and Amateur Sports Fund	1,550,000	
	164,010	(S)	Provincial Computerization of Libraries	—	
	286,200,000	(S)	Revenue Sharing Fund	338,150,000	
	(288,300,000)		*Less* Transfer from Vote 49	(351,900,000)	
	1,612,000	(S)	University Endowment Lands Administration	1,762,000	
2,926,010			Total Special Accounts (net of transfers)		(8,738,000)
362,502,939			Total General Fund Expenditure		416,880,000
			Ministry of Native Affairs		
	279,458	50	Minister's Office	281,782	
	2,088,068	51	Native Affairs	2,774,218	
2,367,526			Total Voted Expenditure		3,056,000
			Special Accounts (Statutory)		
	2,750,000	(S)	First Citizens' Fund	2,490,000	
2,750,000			Total Special Accounts		2,490,000
5,117,526			Total General Fund Expenditure		5,546,000
			Ministry of Parks		
	290,010	52	Minister's Office	301,610	
	34,918,419	53	Ministry Operations	36,820,390	
35,208,429			Total Voted Expenditure		37,122,000
—			Special Accounts (Statutory)		—
35,208,429			Total General Fund Expenditure		37,122,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			Ministry of Provincial Secretary		
	260,357	54	Minister's Office	272,757	
	21,867,038	55	Ministry Operations	22,786,243	
22,127,395			Total Voted Expenditure		23,059,000
—			Special Accounts (Statutory)		—
22,127,395			Total General Fund Expenditure		23,059,000
			Ministry of Regional and Economic Development		
	341,470	56	Minister's Office	352,172	
	61,392,921	57	Ministry Operations	73,839,828	
	8,598,500	58	Economic and Regional Development Subsidiary Agreements (ERDA)	4,000,000	
70,332,891			Total Voted Expenditure		78,192,000
			Special Accounts (Statutory)		
	1,450,000	(S)	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	2,903,000	
	—	(S)	Industrial Incentive Fund	—	
	—	(S)	Small Business Incentive Program	—	
	—	(S)	Tourism Incentives Program	—	
1,450,000			Total Special Accounts		2,903,000
71,782,891			Total General Fund Expenditure		81,095,000
			Ministry of Social Services and Housing		
	301,553	59	Minister's Office	331,553	
	1,574,479,398	60	Ministry Operations	1,673,675,447	
1,574,780,951			Total Voted Expenditure		1,674,007,000
			Special Accounts (Statutory)		
	27,175,000	(S)	Social Housing	36,205,000	
27,175,000			Total Special Accounts		36,205,000
1,601,955,951			Total General Fund Expenditure		1,710,212,000
			Ministry of Solicitor General		
	248,681	61	Minister's Office	267,592	
	328,549,179	62	Ministry Operations	374,109,908	
	2,403,500	63	Emergency Assistance	1,203,500	
331,201,360			Total Voted Expenditure		375,581,000
			Special Accounts (Statutory)		
	550,000	(S)	Corrections Work Program	1,100,000	
550,000			Total Special Accounts		1,100,000
331,751,360			Total General Fund Expenditure		376,681,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE[1]—*(Continued)*

Estimates 1989/90		Vote		Estimates 1990/91	
$	$	No.*		$	$
			Ministry of Tourism		
	—	64	Minister's Office	270,000	
	23,230,107	65	Ministry Operations	24,681,000	
23,230,107			Total Voted Expenditure		24,951,000
—			Special Accounts (Statutory)		—
23,230,107			Total General Fund Expenditure		24,951,000
			Ministry of Transportation and Highways		
	304,242	66	Minister's Office	374,423	
	621,587,412	67	Ministry Operations	639,842,060	
	576,502,904	68	Transportation Capital	576,661,517	
1,198,394,558			Total Voted Expenditure		1,216,878,000
			Special Accounts (Statutory)		
	576,502,904	(S)	Freedom to Move	576,661,517	
	(576,502,904)		*Less* Transfer from Vote 68	(576,661,517)	
—			Total Special Accounts (net of transfers)		—
1,198,394,558			Total General Fund Expenditure		1,216,878,000
			Other Appropriations		
	651,400,000	69	Management of Public Funds and Debt	646,000,000	
	103,700,000	70	Contingencies (All Ministries) and New Programs	65,000,000	
	378,187		Milk Board	—	
755,478,187			Total Voted Expenditure		711,000,000
			Special Accounts (Statutory)		
	182,000,000	(S)	Lottery Fund	200,000,000	
	32,923,626	(S)	South Moresby Implementation - Forestry Compensation	34,880,000	
	237,974,046	(S)	Sustainable Environment Fund	293,300,000	
452,897,672			Total Special Accounts		528,180,000
			Less Special Account Transfer to the Sustainable Environment Fund:		
	(28,000,000)		Lottery Fund	(50,000,000)	
(28,000,000)					(50,000,000)
1,180,375,859			Total General Fund Expenditure		1,189,180,000
			All Appropriations		
	13,522,720,738		Total Voted Expenditure	14,801,215,205	
	613,253,308		Total Special Accounts (Statutory)	726,379,795	
	(233,974,046)		*Less* Transfers to the Sustainable Environment Fund	(267,595,000)	
13,902,000,000			**Total General Fund Expenditure**		15,260,000,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

For the Fiscal Year Ending March 31, 1991

Legislation
Auditor General
Ombudsman
Office of the Premier and Executive Council Operations
Ministry of Advanced Education, Training and Technology
Ministry of Agriculture and Fisheries
Ministry of Attorney General
Ministry of Crown Lands
Ministry of Education
Ministry of Energy, Mines and Petroleum Resources
Ministry of Environment
Ministry of Finance and Corporate Relations
Ministry of Forests
Ministry of Government Management Services and Minister Responsible for Women's Programs
Ministry of Health
Ministry of International Business and Immigration
Ministry of Labour and Consumer Services
Ministry of Municipal Affairs, Recreation and Culture
Ministry of Native Affairs
Ministry of Parks
Ministry of Provincial Secretary
Ministry of Regional and Economic Development
Ministry of Social Services and Housing
Ministry of Solicitor General
Ministry of Tourism
Ministry of Transportation and Highways
Other Appropriations

LEGISLATION

Summary[1]

Estimates 1989/90 $	Vote No.		Estimates 1990/91 $
		BUDGETARY EXPENDITURE	
		Voted Appropriations	
17,477,838	1	Legislation	**19,291,000**
17,477,838		**Total Voted Expenditure**	**19,291,000**
		Special Accounts (Statutory)	
—		None	—
17,477,838		**Total General Fund Expenditure**	**19,291,000**
N/A		**Total Fulltime Equivalent (FTE) Employment**[2]	**N/A**
		FINANCING TRANSACTIONS	
		None	
		TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION	
8,381,269		Salaries and Benefits	**9,084,743**
3,200,090		Operating Costs	**3,838,242**
478,900		Asset Acquisitions	**872,100**
143,075		Grants and Contributions	**130,865**
5,274,504		Other Expenditures	**5,365,050**
17,477,838		**Total Voted Expenditure**	**19,291,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure have been restated to be consistent with the presentation of the *1990/91 Estimates.* Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Not applicable. Legislation (Vote 1) is not included in the government's staffing plan.

Vote 1

LEGISLATION

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91 $**
3,902,000	Members of the Legislative Assembly - Indemnities and Allowances	**4,118,424**
3,486,960	Members of the Legislative Assembly - Constituency Allowances	**3,434,380**
121,075	Members' Dining Room	**105,600**
430,118	Legislative Committees	**314,000**
221,550	Legislative Accounting Office	**359,454**
110,000	Inter-Parliamentary Relations	**150,265**
60,173	Legislative Procedure Review	**60,200**
378,027	Legislative Documents	**460,000**
1,314,101	Government Caucus Global	**1,318,460**
425,475	Leader of the Opposition	**448,146**
1,290,951	Opposition Caucus Global	**1,519,500**
51,724	Independent Members Global	**69,740**
210,650	Centralized Expenses	**320,000**
370,281	Clerk of the House	**543,786**
884,245	Sergeant-at-Arms	**1,006,000**
881,250	Hansard	**832,500**
377,463	Office of the Speaker	**302,222**
1,737,228	Legislative Library	**1,824,043**
123,566	Legislative Internship Program	**119,280**
1,101,001	Legislative Buildings Improvements and Communications	**1,985,000**
17,477,838	Total Vote	**19,291,000**

VOTE DESCRIPTION

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. A grant is provided for membership in the Commonwealth Parliamentary Association.

Vote 1

LEGISLATION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
MEMBERS OF THE LEGISLATIVE ASSEMBLY — INDEMNITIES AND ALLOWANCES		
Salaries and Benefits (Indemnities and Supplementary Salaries)	2,315,456	**2,428,754**
Other Expenditures (Expense Allowances)	1,586,544	**1,689,670**
Total	3,902,000	**4,118,424**
MEMBERS OF THE LEGISLATIVE ASSEMBLY — CONSTITUENCY ALLOWANCES		
Other Expenditures	3,486,960	**3,434,380**
MEMBERS' DINING ROOM		
Grants and Contributions	121,075	**105,600**
LEGISLATIVE COMMITTEES		
Salaries and Benefits	101,618	**—**
Operating Costs	228,000	**215,000**
Asset Acquisitions	3,500	**—**
Other Expenditures	97,000	**99,000**
Total	430,118	**314,000**
LEGISLATIVE ACCOUNTING OFFICE		
Salaries and Benefits	119,550	**270,412**
Operating Costs	67,000	**69,042**
Asset Acquisitions	35,000	**20,000**
Total	221,550	**359,454**
INTER-PARLIAMENTARY RELATIONS		
Grants and Contributions	22,000	**25,265**
Other Expenditures	88,000	**125,000**
Total	110,000	**150,265**
LEGISLATIVE PROCEDURE REVIEW		
Salaries and Benefits	7,173	**7,200**
Operating Costs	52,000	**52,000**
Asset Acquisitions	1,000	**1,000**
Total	60,173	**60,200**
LEGISLATIVE DOCUMENTS		
Operating Costs	378,027	**460,000**

(Continued on page 20)

Vote 1—*Continued*

LEGISLATION—*Continued*

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
GOVERNMENT CAUCUS GLOBAL		
Salaries and Benefits	1,089,101	**1,057,960**
Operating Costs	149,000	**231,500**
Asset Acquisitions	76,000	**29,000**
Total	1,314,101	**1,318,460**
LEADER OF THE OPPOSITION		
Salaries and Benefits	344,663	**378,146**
Operating Costs	80,812	**70,000**
Total	425,475	**448,146**
OPPOSITION CAUCUS GLOBAL		
Salaries and Benefits	1,075,951	**1,289,500**
Operating Costs	130,000	**201,500**
Asset Acquisitions	85,000	**28,500**
Total	1,290,951	**1,519,500**
INDEPENDENT MEMBERS GLOBAL		
Salaries and Benefits	33,474	**51,740**
Operating Costs	18,250	**18,000**
Total	51,724	**69,740**
CENTRALIZED EXPENSES		
Operating Costs	118,650	**170,000**
Asset Acquisitions	92,000	**150,000**
Total	210,650	**320,000**
CLERK OF THE HOUSE		
Salaries and Benefits	348,281	**509,286**
Operating Costs	10,000	**18,000**
Asset Acquisitions	10,000	**13,500**
Other Expenditures	2,000	**3,000**
Total	370,281	**543,786**

(Continued on page 21)

Vote 1—*Continued*

LEGISLATION—*Continued*

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
SERGEANT-AT-ARMS		
Salaries and Benefits	733,195	**849,500**
Operating Costs	149,550	**155,500**
Asset Acquisitions	1,500	**1,000**
Total	884,245	**1,006,000**
HANSARD		
Salaries and Benefits	597,750	**603,000**
Operating Costs	221,500	**194,500**
Asset Acquisitions	62,000	**35,000**
Total	881,250	**832,500**
OFFICE OF THE SPEAKER		
Salaries and Benefits	330,763	**254,522**
Operating Costs	32,200	**28,200**
Asset Acquisitions	7,000	**12,000**
Other Expenditures	7,500	**7,500**
Total	377,463	**302,222**
LEGISLATIVE LIBRARY		
Salaries and Benefits	1,190,328	**1,294,943**
Operating Costs	491,000	**497,000**
Asset Acquisitions	55,900	**32,100**
Total	1,737,228	**1,824,043**
LEGISLATIVE INTERNSHIP PROGRAM		
Salaries and Benefits	93,966	**89,780**
Operating Costs	23,100	**23,000**
Other Expenditures	6,500	**6,500**
Total	123,566	**119,280**
LEGISLATIVE BUILDINGS IMPROVEMENTS AND COMMUNICATIONS		
Operating Costs	1,051,001	**1,435,000**
Asset Acquisitions	50,000	**550,000**
Total	1,101,001	**1,985,000**

AUDITOR GENERAL

Summary[1]

Estimates 1989/90 $	Vote No.		Estimates 1990/91 $
		BUDGETARY EXPENDITURE	
		Voted Appropriations	
5,725,283	2	Auditor General	**6,126,000**
5,725,283		**Total Voted Expenditure**	**6,126,000**
		Special Accounts (Statutory)	
—		None	—
5,725,283		**Total General Fund Expenditure**	**6,126,000**
87		**Total Fulltime Equivalent (FTE) Employment**[2]	**87**
		FINANCING TRANSACTIONS	
		None	
		TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION	
4,605,991		Salaries and Benefits	**4,929,761**
940,692		Operating Costs	**976,739**
161,000		Asset Acquisitions	**196,000**
42,600		Grants and Contributions	**47,000**
(25,000)		Recoveries	**(23,500)**
5,725,283		**Total Voted Expenditure**	**6,126,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 2

AUDITOR GENERAL

Estimates 1989/90 $		Estimates 1990/91 $
5,725,283	Total Vote (net of recoveries)	**6,126,000**

VOTE DESCRIPTION

This vote provides for the salary of the Auditor General and costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. These requirements involve examination of the accounts and records of the government, issuance of audit reports on the government's financial statements, and submission of an annual report to the Legislative Assembly on the work of the Office. The Auditor General is also responsible for audits of a number of Crown corporations and other public bodies. A grant is provided to the Canadian Comprehensive Auditing Foundation. Costs incurred for certain audits are recovered.

Vote 2

AUDITOR GENERAL

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	4,605,991	**4,929,761**
Operating Costs	940,692	**976,739**
Asset Acquisitions	161,000	**196,000**
Grants and Contributions	42,600	**47,000**
Recoveries	(25,000)	**(23,500)**
Total	5,725,283	**6,126,000**

OMBUDSMAN

Summary[1]

Estimates 1989/90 $	Vote No.		Estimates 1990/91 $
		BUDGETARY EXPENDITURE	
		Voted Appropriations	
2,765,661	3	Ombudsman	**3,113,000**
2,765,661		**Total Voted Expenditure**	**3,113,000**
		Special Accounts (Statutory)	
—		None	—
2,765,661		**Total General Fund Expenditure**	**3,113,000**
38		**Total Fulltime Equivalent (FTE) Employment**[2]	**38**
		FINANCING TRANSACTIONS	
		None	
		TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION	
2,068,593		Salaries and Benefits	**2,385,343**
642,068		Operating Costs	**672,657**
55,000		Asset Acquisitions	**55,000**
2,765,661		**Total Voted Expenditure**	**3,113,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 3

OMBUDSMAN

Estimates 1989/90 $		Estimates 1990/91 $
2,765,661	Total Vote	**3,113,000**

VOTE DESCRIPTION

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Vote 3

OMBUDSMAN

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	2,068,593	**2,385,343**
Operating Costs	642,068	**672,657**
Asset Acquisitions	55,000	**55,000**
Total	2,765,661	**3,113,000**

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Summary[1]

Estimates 1989/90 $	Vote No.		Estimates 1990/91 $
		BUDGETARY EXPENDITURE	
		Voted Appropriations	
3,531,225	4	Office of the Premier and Executive Council Operations	**3,812,000**
3,531,225		**Total Voted Expenditure**	**3,812,000**
		Special Accounts (Statutory)	
—		None	—
3,531,225		**Total General Fund Expenditure**	**3,812,000**
60		**Total Fulltime Equivalent (FTE) Employment**[2]	**60**
		FINANCING TRANSACTIONS	
		None	
		TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION	
2,939,725		Salaries and Benefits	**2,875,957**
511,500		Operating Costs	**857,043**
80,000		Asset Acquisitions	**79,000**
3,531,225		**Total Voted Expenditure**	**3,812,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 4

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
1,309,145	Office of the Premier	**1,470,089**
2,222,080	Executive Council Operations	**2,341,911**
3,531,225	Total Vote	**3,812,000**

VOTE DESCRIPTION

This vote provides for the Office of the Premier and Executive Council Operations including:

(a) *Office of the Premier* — This sub-vote provides for salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office.

(b) *Executive Council Operations* — This sub-vote provides support for Executive Council, including: Cabinet and Cabinet Committee administration; development and coordination of policy and legislation; and management of policy relating to federal, provincial and international relations, including administration of British Columbia House, Ottawa. This sub-vote also provides for personnel, financial and administrative support to both the Office of the Premier and Executive Council Operations.

Vote 4

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
OFFICE OF THE PREMIER		
Salaries and Benefits	1,184,145	**1,071,462**
Operating Costs	96,000	**373,627**
Asset Acquisitions	29,000	**25,000**
Total	1,309,145	**1,470,089**
EXECUTIVE COUNCIL OPERATIONS		
Salaries and Benefits	1,755,580	**1,804,495**
Operating Costs	415,500	**483,416**
Asset Acquisitions	51,000	**54,000**
Total	2,222,080	**2,341,911**

MINISTRY OF ADVANCED EDUCATION, TRAINING AND TECHNOLOGY

Summary[1]

Estimates 1989/90 $	 $	Vote No.*		Estimates 1990/91 $	 $
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	265,076	5	Minister's Office	**270,100**	
	963,774,347	6	Ministry Operations	**1,072,425,900**	
	25,690,000	7	Science and Technology	**49,290,000**	
989,729,423			**Total Voted Expenditure**		**1,121,986,000**
			Special Accounts (Statutory)		
	25,690,000	(S)	Science and Technology Fund	**49,290,000**	
	(25,690,000)		*Less* Transfer from Vote 7	**(49,290,000)**	
—			Total Special Accounts (net of transfers)		**—**
989,729,423			**Total General Fund Expenditure**		**1,121,986,000**
295			**Total Fulltime Equivalent (FTE) Employment**[2]		**293**
			FINANCING TRANSACTIONS		
			Discovery Enterprise Program		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	13,993,939		Salaries and Benefits	**15,228,343**	
	12,223,824		Operating Costs	**13,534,828**	
	608,282		Asset Acquisitions	**841,844**	
	958,994,493		Grants and Contributions	**1,088,472,100**	
	4,000,000		Other Expenditures	**4,000,000**	
	(91,115)		Recoveries	**(91,115)**	
989,729,423			**Total Voted Expenditure**		**1,121,986,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 5

MINISTER'S OFFICE

Estimates 1989/90 $		**Estimates 1990/91** **$**
265,076	Total Vote	**270,100**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Advanced Education, Training and Technology, and includes the salaries of the minister and the immediate staff.

Vote 5

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	252,776	**257,800**
Operating Costs	12,300	**12,300**
Total	265,076	**270,100**

Vote 6

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
26,415,554		Administration and Support Services (net of recoveries)		**29,189,500**
861,285,321		Advanced Education Programs		**960,179,800**
	371,945,627	—Operating Contributions, Universities	**394,354,600**	
	20,000,000	—Matching Program, Universities	**20,000,000**	
	318,483,031	—Operating Contributions, Colleges and Institutes	**346,419,300**	
	97,078,650	—Capital Debt Servicing	**110,448,650**	
	18,168,013	—Distance Education	**19,063,650**	
	500,000	—International Education	**1,500,000**	
	35,110,000	—Access Programs and Enrolment	**68,393,600**	
50,113,730		Student Financial Assistance		**58,206,900**
25,959,742		Job Training, Apprenticeship and Labour Market Policy Programs		**24,849,700**
963,774,347		Total Vote		**1,072,425,900**

VOTE DESCRIPTION

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *Administration and Support Services* — This sub-vote provides for the deputy minister's office; executive direction for the ministry and for financial, personnel and communications services; systems and administrative services and special projects; administration support for universities and distance education; and administration and program support for colleges and institutes, international education, the Science and Technology Fund, student financial assistance and job training, apprenticeship and labour market policy programs. Recoveries are received for participation in, and administration of, federal/provincial agreements and activities.

(b) *Advanced Education Programs* — This sub-vote includes:

(i) *Operating Contributions, Universities* — provides for contributions towards the operating expenses of the provincial universities including instruction, research, support services, student services and administration;

(ii) *Matching Program, Universities* — provides for matching financial contributions to encourage and supplement approved private sector cash or gift-in-kind donations to establish scholarships, endowments, research initiatives and capital projects;

(iii) *Operating Contributions, Colleges and Institutes* — provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training;

(iv) *Capital Debt Servicing* — provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college and institute facilities, and the debt servicing costs of short-term borrowing requirements of universities, colleges and institutes;

(v) *Distance Education* — provides for contributions towards the development and delivery of university and college programs through distance education delivery methods, including the use of educational television, and includes contributions for provincial universities, the Open Learning Agency and the Commonwealth of Learning;

(vi) *International Education* — provides for contributions to generate international education projects to strengthen educational, cultural, social and economic linkages between the province and present and potential trading partners, particularly in the Asia-Pacific Region; and

(vii) *Access Programs and Enrolment* — provides for assistance to enhance access to post-secondary education and to accommodate enrolment growth in universities, colleges, institutes and distance education.

(c) *Student Financial Assistance* — This sub-vote provides for financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province. The program provides for interest payments and reimbursement of defaulted loans to lending institutions. This program also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives for part-time employment.

(Continued on page 40)

Vote 6

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	13,741,163	**14,970,543**
Operating Costs	12,157,224	**13,468,228**
Asset Acquisitions	608,282	**841,844**
Recoveries	(91,115)	**(91,115)**
Total	26,415,554	**29,189,500**
ADVANCED EDUCATION PROGRAMS		
Grants and Contributions	861,285,321	**960,179,800**
STUDENT FINANCIAL ASSISTANCE		
Grants and Contributions	46,113,730	**54,206,900**
Other Expenditures	4,000,000	**4,000,000**
Total	50,113,730	**58,206,900**

(Continued on page 41)

Vote 6 — *Continued*

(d) *Job Training, Apprenticeship and Labour Market Policy Programs* — This sub-vote provides for facilitation of services, information and education to assist businesses, individuals, agencies and communities in developing and implementing human resource development strategies and plans; employment and training initiatives; and assisting the disabled, students, youth, older workers, employment disadvantaged, and other job seekers in need of assistance to make career decisions, and gain access to employment and training opportunities or other adjustment assistance. This sub-vote also provides for labour market policy development; coordination of federal-provincial policy activities; a labour market information system; and policy development for persons with disabilities including the coordination of the Vocational Rehabilitation of Disabled Persons Agreement and appeal mechanism. In addition, this sub-vote provides for the British Columbia Youth Grants Council and program, the Provincial Apprenticeship and Training Board, the administration of private training institutions, and the Task Force on Employment and Training.

Vote 7

SCIENCE AND TECHNOLOGY

Estimates 1989/90 $		**Estimates 1990/91** **$**
25,690,000	Total Vote	**49,290,000**

VOTE DESCRIPTION

This vote provides for the transfer of funds to the Science and Technology Fund Special Account which provides for the promotion of science and technology initiatives in the province with focus on applied research and development to enhance resource industry technologies and other advanced technologies.

Vote 6 — *Continued*

JOB TRAINING, APPRENTICESHIP AND LABOUR MARKET POLICY PROGRAMS

	Estimates 1989/90 $	**Estimates 1990/91 $**
Operating Costs	54,300	**54,300**
Grants and Contributions	25,905,442	**24,795,400**
Total	25,959,742	**24,849,700**

Vote 7

SCIENCE AND TECHNOLOGY

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	25,690,000	**49,290,000**

Special Account

SCIENCE AND TECHNOLOGY FUND

Estimates 1989/90 $	Estimates 1989/90 $		Estimates 1990/91 $	Estimates 1990/91 $
—		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
	25,690,000	Revenue	**49,290,000**	
		Expenditure		
	22,590,000	— General Programs	**22,590,000**	
	3,100,000	— Canada/British Columbia Subsidiary Agreement on Science and Technology Development (ERDA)	**6,700,000**	
	—	— Special Projects	**20,000,000**	
	25,690,000		**49,290,000**	
—	—	Net Revenue (Expenditure)	—	—
—		**Total Account Balance at the End of the Fiscal Year**		—

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Science and Technology Fund Act, 1990.* Revenue represents a transfer from the General Fund voted appropriations, and revenue produced by account expenditures.

Expenditure represents:

(a) *General Programs* — provides assistance towards the development and operation of federal/provincial and joint government/industry/academic programs for scientific and technological infrastructure, research and development (including technology transfer), public awareness and human resource development, and coordination (with the Premier's Advisory Council on Science and Technology) of science and technology policy development;

(b) *Canada/British Columbia Subsidiary Agreement on Science and Technology Development (ERDA)* — provides for management, grants and contributions for programs to foster growth of advanced technology in British Columbia. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA); and

(c) *Special Projects* — provides for major projects which focus on economic diversification and industrial competitiveness in the province, with an emphasis on projects undertaken in partnership with other levels of government (including international partnerships), educational institutions, industry, and/or research and development institutions and agencies; and for other science and technology initiatives.

No financing transactions are provided for under this account.

Financing Transaction

DISCOVERY ENTERPRISE PROGRAM

Estimates 1989/90 $		Estimates 1990/91 $
—	Receipts	—
10,000,000	Disbursements	**19,000,000**
(10,000,000)	Net Cash Source (Requirement)	**(19,000,000)**

FINANCING TRANSACTION DESCRIPTION

This financing transaction provides loans (disbursements) to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program. No loan repayments (receipts) are anticipated for 1990/91.

MINISTRY OF AGRICULTURE AND FISHERIES

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	249,374	8	Minister's Office	**279,190**	
	68,496,871	9	Ministry Operations	**59,322,367**	
	1,330,024	10	Provincial Agricultural Land Commission	**1,431,443**	
	14,000,000	11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	**13,775,000**	
84,076,269			**Total Voted Expenditure**		**74,808,000**
			Special Accounts (Statutory)		
	—	(S)	Agricultural Land Development	**—**	
	—	(S)	Crop Insurance Stabilization	**—**	
	40,000,000	(S)	Farm Income Assurance Fund	**35,000,000**	
	(20,000,000)		*Less* Transfer from Vote 9	**(17,500,000)**	
	11,000	(S)	Livestock Protection	**11,000**	
20,011,000			Total Special Accounts (net of transfers)		**17,511,000**
104,087,269			**Total General Fund Expenditure**		**92,319,000**
412			**Total Fulltime Equivalent (FTE) Employment**[2]		**416**

FINANCING TRANSACTIONS

Agricultural Land Development (Special Account)
Crop Insurance Stabilization (Special Account)

Estimates 1989/90 $	$		Estimates 1990/91 $	$
		TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	18,364,738	Salaries and Benefits	**19,777,722**	
	12,081,002	Operating Costs	**13,537,099**	
	1,382,100	Asset Acquisitions	**1,212,250**	
	57,748,429	Grants and Contributions	**51,944,929**	
	500,000	Other Expenditures	**650,000**	
	(6,000,000)	Recoveries	**(12,314,000)**	
84,076,269		**Total Voted Expenditure**		**74,808,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 8

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
249,374	Total Vote	**279,190**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Vote 8

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	241,874	**271,690**
Operating Costs	7,500	**7,500**
Total	249,374	**279,190**

Vote 9

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
10,116,368	Administration and Support Services	**10,517,428**
11,250,000	Grape and Wine Adjustment Initiative	**1,775,000**
3,074,892	Aquaculture and Commercial Fisheries	**3,351,368**
14,221,850	Development and Extension	**15,635,178**
29,833,761	Financial Programs (net of recoveries)	**28,043,393**
68,496,871	Total Vote	**59,322,367**

VOTE DESCRIPTION

This vote provides for executive direction and general administration of the ministry. It also provides for development, extension and financial services as well as marketing and economic development programs for the agriculture, aquaculture, commercial fisheries and food processing sectors. Major activities include:

(a) *Administration and Support Services* — This sub-vote provides for executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and program audit. This sub-vote also provides for policy development, program planning, economic and statistical analysis, and information programs. Contributions are provided to agricultural and food organizations.

(b) *Grape and Wine Adjustment Initiative* — This sub-vote provides for the Canada/British Columbia Grape and Wine Sector Adjustment Initiative.

(c) *Aquaculture and Commercial Fisheries* — This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act*; technical review of applications for tenure and licences; provision of extension services to the aquaculture industry; and research and development projects related to shellfish, marine plants and finfish farming. In addition, this sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers, vendors and aquaculture operators; grants and contributions in support of the aquaculture and commercial fish industries; funding and technical assistance for the handling, processing and marketing of seafood products; and environmental impact studies. The sub-vote also provides for the development of domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

(d) *Development and Extension* — This sub-vote provides for extension, development, specialist, regulatory and market development programs of the ministry including:

(i) *Extension Services* — provides for on-farm advice and office consultation to farmers; seminars, workshops and field days; technical information dissemination to producers; milk, soil, feed and tissue testing; water analysis; the animal health centre; and the provincial 4-H, game farming, horse industry and farm management programs;

(ii) *Inspection* — provides for animal health, brand, dairy farm, apiary and crop inspections;

(iii) *Licensing* — provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, brand certificates, game farming operations and poultry processors;

(iv) *Applied Research/Demonstration* — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control, environmental impact and other agricultural and food research, and technology transfer initiatives; and

(v) *Grants and Contributions* — provides for grants and contributions to municipalities and regional districts under the *Weed Control Act;* grants to regional committees under the *Grasshopper Control Act;* operating grants to livestock associations, 4-H clubs and veterinary services; grants and contributions in support of the agriculture and aquaculture industries; and grants to universities for agriculture, aquaculture and food research.

(e) *Financial Programs* — This sub-vote provides for government/producer cost-shared crop insurance, national tripartite stabilization and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and contributions to the Crop Insurance Trust Account. These programs contribute to the financial stability of participating British Columbia farmers and producers. This sub-vote provides for the Agricultural Credit Program, which enhances the availability of credit resources for producers in the agriculture and aquaculture sectors throughout the province. This sub-vote also provides for the Agri-Food Regional Development Subsidiary Agreement (ERDA) program administration costs; contributions in support of agriculture, food and resource development; and contributions to promote estate winery development. Contributions to agriculture, food, aquaculture and fisheries businesses, organizations and associations are also provided for by this sub-vote. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account, which is credited as a recovery. In addition, premiums and program administration fees under the National Tripartite Price Stabilization Agreements are recovered from producers.

Vote 9

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	2,871,291	**2,959,738**
Operating Costs	5,986,977	**6,660,090**
Asset Acquisitions	1,238,100	**857,600**
Grants and Contributions	20,000	**40,000**
Total	10,116,368	**10,517,428**
GRAPE AND WINE ADJUSTMENT INITIATIVE		
Grants and Contributions	11,250,000	**1,775,000**
AQUACULTURE AND COMMERCIAL FISHERIES		
Salaries and Benefits	1,498,522	**1,782,998**
Operating Costs	1,341,370	**1,338,370**
Asset Acquisitions	—	**33,000**
Grants and Contributions	235,000	**197,000**
Total	3,074,892	**3,351,368**
DEVELOPMENT AND EXTENSION		
Salaries and Benefits	10,020,316	**10,869,719**
Operating Costs	2,583,105	**3,108,380**
Asset Acquisitions	40,000	**117,650**
Grants and Contributions	1,578,429	**1,539,429**
Total	14,221,850	**15,635,178**
FINANCIAL PROGRAMS		
Salaries and Benefits	2,819,313	**3,018,736**
Operating Costs	644,448	**1,098,657**
Asset Acquisitions	5,000	**135,000**
Grants and Contributions	31,865,000	**35,455,000**
Other Expenditures	500,000	**650,000**
Recoveries	(6,000,000)	**(12,314,000)**
Total	29,833,761	**28,043,393**

Vote 10

PROVINCIAL AGRICULTURAL LAND COMMISSION

Estimates 1989/90 $		Estimates 1990/91 $
1,330,024	Total Vote	**1,431,443**

VOTE DESCRIPTION

This vote provides for operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act,* the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts on the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Vote 11

AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Estimates 1989/90 $		Estimates 1990/91 $
14,000,000	Total Vote	**13,775,000**

VOTE DESCRIPTION

This vote provides for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Funding in 1990/91 provides for payment of commitments incurred during the 1989/90 fiscal year. Funds are provided under the $40,000,000 five year agreement undertaken with the federal government which terminates in 1990. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Vote 10

PROVINCIAL AGRICULTURAL LAND COMMISSION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	913,422	**874,841**
Operating Costs	407,602	**547,602**
Asset Acquisitions	9,000	**9,000**
Total	1,330,024	**1,431,443**

Vote 11

AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Operating Costs	1,110,000	**776,500**
Asset Acquisitions	90,000	**60,000**
Grants and Contributions	12,800,000	**12,938,500**
Total	14,000,000	**13,775,000**

Special Account

AGRICULTURAL LAND DEVELOPMENT

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
10,757,931		**Total Account Balance at the Beginning of the Fiscal Year**		**12,407,931**
		Operating Transactions		
	1,000,000	Revenue	**1,000,000**	
	—	Expenditure	**—**	
1,000,000	1,000,000	Net Revenue (Expenditure)	**1,000,000**	**1,000,000**
(250,000)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
		Financing Transactions*		
	2,300,000	Receipts	**2,500,000**	
	2,000,000	Disbursements	**3,000,000**	
300,000	300,000	Net Cash Source (Requirement)	**(500,000)**	**(500,000)**
600,000		Difference Between *1989/90 Estimates* and Projected Actual Net Cash Source (Requirement)		
12,407,931		**Total Account Balance at the End of the Fiscal Year**		**12,907,931**

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* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act*. This fund was subsequently changed to a Special Account by the *Special Appropriations Act, 1982*, and the *Agricultural Land Development Act* was repealed and incorporated into the *Agricultural Credit Act*.

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act*. Revenue represents interest received on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations. Financing transaction receipts represent principal repayments on outstanding loans and disbursements represent new loans issued.

Special Account

CROP INSURANCE STABILIZATION

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
11,300,000		**Total Account Balance at the Beginning of the Fiscal Year**		**10,800,000**
		Financing Transactions*		
	5,000,000	Receipts	**5,000,000**	
	3,000,000	Disbursements	**3,000,000**	
2,000,000	2,000,000	Net Cash Source (Requirement)	**2,000,000**	**2,000,000**
(2,500,000)		Difference Between *1989/90 Estimates* and Projected Actual Net Cash Source (Requirement)		
10,800,000		**Total Account Balance at the End of the Fiscal Year**		**12,800,000**

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* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act,* and was changed to a Special Account under the *Special Appropriations Act, 1982*. The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years (receipts).

The account had an original balance of $10,000,000 which was depleted in 1985/86. An additional $10,000,000 was added to the balance of the account in 1986/87, and $5,000,000 was added to the balance in 1987/88.

Special Account

FARM INCOME ASSURANCE FUND

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
22,683,502		**Total Account Balance at the Beginning of the Fiscal Year**		**22,683,502**
		Operating Transactions		
	40,000,000	Revenue	**35,000,000**	
	40,000,000	Expenditure	**35,000,000**	
—	—	Net Revenue (Expenditure)	**—**	**—**
22,683,502		**Total Account Balance at the End of the Fiscal Year**		**22,683,502**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Farm Income Assurance Act, 1973* and the *Special Funds Appropriation Act, 1974*. It was continued under the *Funds Control Act*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The account establishes and administers farm income plans for farmers in the province as designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund (Vote 9). Expenditures include claim payments to qualifying producers. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Special Account

LIVESTOCK PROTECTION

Estimates 1989/90 $	Estimates 1989/90 $		Estimates 1990/91 $	Estimates 1990/91 $
100,712		**Total Account Balance at the Beginning of the Fiscal Year**		**100,712**
		Operating Transactions		
	11,000	Revenue	**11,000**	
	11,000	Expenditure	**11,000**	
—	—	Net Revenue (Expenditure)	**—**	**—**
100,712		**Total Account Balance at the End of the Fiscal Year**		**100,712**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973,* was continued under the *Livestock Protection Act,* and was changed to a Special Account under the *Special Appropriations Act, 1982.* The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenditures include compensation grants and administration costs

No financing transactions are provided for under this account.

MINISTRY OF ATTORNEY GENERAL

Summary[1]

BUDGETARY EXPENDITURE

Voted Appropriations

Estimates 1989/90 $	Estimates 1989/90 $	Vote No.*		Estimates 1990/91 $	Estimates 1990/91 $
	254,015	12	Minister's Office	**267,471**	
	198,297,944	13	Ministry Operations	**228,336,673**	
	21,320,091	14	Judiciary	**25,131,098**	
219,872,050			**Total Voted Expenditure**		**253,735,242**

Special Accounts (Statutory)

Estimates 1989/90 $	Estimates 1989/90 $	Vote No.*		Estimates 1990/91 $	Estimates 1990/91 $
	—	(S)	Forfeited Crime Proceeds Fund	**—**	
	9,626	(S)	Land Titles Survey	**9,298**	
	6,255,000	(S)	Office of the Public Trustee	**7,873,460**	
6,264,626			Total Special Accounts		**7,882,758**
226,136,676			**Total General Fund Expenditure**		**261,618,000**
2,102			**Total Fulltime Equivalent (FTE) Employment**[2]		**2,169**

FINANCING TRANSACTIONS

Interest on Trusts and Deposits

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90 $	Estimates 1989/90 $		Estimates 1990/91 $	Estimates 1990/91 $
	91,128,442	Salaries and Benefits	**101,245,112**	
	86,025,010	Operating Costs	**99,989,762**	
	6,398,963	Asset Acquisitions	**7,877,651**	
	35,392,175	Grants and Contributions	**43,688,817**	
	1,121,000	Other Expenditures	**1,121,400**	
	(193,540)	Recoveries	**(187,500)**	
219,872,050		**Total Voted Expenditure**		**253,735,242**

NOTES

- * An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 12

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
254,015	Total Vote	**267,471**

VOTE DESCRIPTION

This vote provides for the office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Vote 12

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	240,015	**252,471**
Operating Costs	14,000	**15,000**
Total	254,015	**267,471**

Vote 13

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
12,642,886	Administration and Management Services	**19,460,008**
95,664,866	Court Services (net of recoveries)	**104,939,115**
14,078,129	Legal Services	**15,254,881**
24,146,327	Criminal Justice	**27,662,474**
50,765,736	Justice Support Programs (net of recoveries)	**60,020,195**
1,000,000	*Crown Proceeding Act*	**1,000,000**
198,297,944	Total Vote	**228,336,673**

VOTE DESCRIPTION

This vote provides for management direction of the ministry and operation of ministry programs including:

(a) *Administration and Management Services* — This sub-vote provides for ministry management, policy and program development, financial services, information technology development and services, facilities services, personnel services (including personnel services for the Ministry of Solicitor General), administrative support and communications services. Grants and contributions are provided to agencies providing services which complement ministry programs.

(b) *Court Services* — This sub-vote provides for managerial and operational support for Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost-shared programs.

(c) *Legal Services* — This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation, and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(d) *Criminal Justice* — This sub-vote provides for operation of Crown counsel services including advice to government on matters of criminal law and its enforcement, and development of policies and procedures in matters pertaining to criminal law.

(e) *Justice Support Programs* — This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Law Reform Commission, the Land Titles Branch and the Expropriation Compensation Board. This sub-vote also provides for family maintenance enforcement activities, services for victims of crime, public legal education and administration of community programs. Contributions are provided to the Legal Services Society and to agencies and societies providing services which complement ministry programs. Recoveries are received from the Law Foundation for the activities of the Law Reform Commission.

(f) *Crown Proceeding Act* — This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Vote 13

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND MANAGEMENT SERVICES		
Salaries and Benefits	5,157,660	**7,325,688**
Operating Costs	3,458,839	**6,637,100**
Asset Acquisitions	3,540,529	**4,591,220**
Grants and Contributions	473,858	**894,000**
Other Expenditures	12,000	**12,000**
Total	12,642,886	**19,460,008**
COURT SERVICES		
Salaries and Benefits	43,646,755	**45,092,148**
Operating Costs	50,488,906	**57,775,565**
Asset Acquisitions	1,597,745	**2,108,902**
Recoveries	(68,540)	**(37,500)**
Total	95,664,866	**104,939,115**
LEGAL SERVICES		
Salaries and Benefits	5,161,934	**5,154,958**
Operating Costs	8,731,195	**9,914,923**
Asset Acquisitions	80,000	**80,000**
Grants and Contributions	50,000	**50,000**
Other Expenditures	55,000	**55,000**
Total	14,078,129	**15,254,881**
CRIMINAL JUSTICE		
Salaries and Benefits	7,734,835	**10,139,954**
Operating Costs	15,954,473	**17,094,506**
Asset Acquisitions	407,019	**378,014**
Other Expenditures	50,000	**50,000**
Total	24,146,327	**27,662,474**
JUSTICE SUPPORT PROGRAMS		
Salaries and Benefits	10,122,723	**10,808,874**
Operating Costs	5,585,496	**6,381,904**
Asset Acquisitions	405,200	**325,200**
Grants and Contributions	34,773,317	**42,649,817**
Other Expenditures	4,000	**4,400**
Recoveries	(125,000)	**(150,000)**
Total	50,765,736	**60,020,195**
CROWN PROCEEDING ACT		
Other Expenditures	1,000,000	**1,000,000**

Vote 14

JUDICIARY

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
4,942,062	Superior Courts	**6,491,812**
16,378,029	Provincial Courts	**18,639,286**
21,320,091	Total Vote	**25,131,098**

VOTE DESCRIPTION

This vote provides for operation of the judiciary including:

(a) *Superior Courts* — This sub-vote provides for administrative and support services for the Court of Appeal, Supreme Court and the County Courts located in the province.

(b) *Provincial Courts* — This sub-vote provides for operational budgets for the Provincial Court of British Columbia. A contribution is provided to the British Columbia Courthouse Library Society.

Vote 14

JUDICIARY

Group Account Classification

	Estimates 1989/90 $	Estimates 1990/91 $
SUPERIOR COURTS		
Salaries and Benefits	4,141,287	**5,348,880**
Operating Costs	674,975	**993,132**
Asset Acquisitions	125,800	**149,800**
Total	4,942,062	**6,491,812**
PROVINCIAL COURTS		
Salaries and Benefits	14,923,233	**17,122,139**
Operating Costs	1,117,126	**1,177,632**
Asset Acquisitions	242,670	**244,515**
Grants and Contributions	95,000	**95,000**
Total	16,378,029	**18,639,286**

Special Account

FORFEITED CRIME PROCEEDS FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
	—	Revenue	50,000	
	—	Expenditure	—	
—	—	Net Revenue (Expenditure)	50,000	50,000
—		**Total Account Balance at the End of the Fiscal Year**		50,000

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of the account is to dispose of property forfeited from criminal offences in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenues represent the disposition of forfeited proceeds of crimes. Under a protocol agreement, the Attorney General and Solicitor General will determine jointly, with the approval of the Minister of Finance and Corporate Relations, expenditures to be made from the account beginning in 1991/92.

No financing transactions are provided for under this account.

Special Account

LAND TITLES SURVEY

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
9,298		**Total Account Balance at the Beginning of the Fiscal Year**		9,298
		Operating Transactions		
	—	Revenue	—	
	9,626	Expenditure	9,298	
(9,626)	(9,626)	Net Revenue (Expenditure)	(9,298)	(9,298)
9,626		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
9,298		**Total Account Balance at the End of the Fiscal Year**		—

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Land Title Act* and was changed to a Special Account by the *Special Appropriations Act, 1982*. The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or reestablishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

The account was originally established with a balance of $100,000 through an appropriation from the General Fund. No revenue has since been credited to the account.

No financing transactions are provided for under this account.

Special Account

OFFICE OF THE PUBLIC TRUSTEE

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		570,000
		Operating Transactions		
	6,660,000	Revenue	7,700,000	
	6,255,000	Expenditure	7,873,460	
405,000	405,000	Net Revenue (Expenditure)	(173,460)	(173,460)
165,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
570,000		**Total Account Balance at the End of the Fiscal Year**		396,540

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Public Trustee Amendment Act, 1989*. The purpose of the account is to provide services to clients of the Public Trustee, including those incompetent to manage their own affairs, deceased estates where no other person is willing or able to act, minors in receipt of settlements, and missing persons. Revenue represents fees and commissions paid by clients of the Public Trustee for services rendered, and interest on inactive estates. Expenditures are for costs directly related to the provision of services to clients and for administration.

No financing transactions are provided for under this account.

Financing Transaction

INTEREST ON TRUSTS AND DEPOSITS

Estimates 1989/90		Estimates 1990/91
$		$
9,700,000	Receipts	12,000,000
9,700,000	Disbursements	12,000,000
—	Net Cash Source (Requirement)	—

FINANCING TRANSACTION DESCRIPTION

Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received from the investment of these funds (receipts) or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

MINISTRY OF CROWN LANDS

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	298,377	15	Minister's Office	**310,312**	
	36,316,901	16	Ministry Operations	**37,646,688**	
36,615,278			**Total Voted Expenditure**		**37,957,000**
			Special Accounts (Statutory)		
	2,700,000	(S)	Crown Land	**2,280,000**	
2,700,000			Total Special Accounts		**2,280,000**
39,315,278			**Total General Fund Expenditure**		**40,237,000**
477			**Total Fulltime Equivalent (FTE) Employment**[2]		**474**
			FINANCING TRANSACTIONS		
			Crown Land (Special Account)		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	19,844,200		Salaries and Benefits	**21,189,321**	
	18,754,065		Operating Costs	**20,179,067**	
	1,659,013		Asset Acquisitions	**1,405,612**	
	5,000		Grants and Contributions	**5,000**	
	1,000,000		Other Expenditures	**1,750,000**	
	(4,647,000)		Recoveries	**(6,572,000)**	
36,615,278			**Total Voted Expenditure**		**37,957,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 15

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
298,377	Total Vote	**310,312**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Crown Lands, including the minister's mandate to oversee specific northern development projects, and includes the salaries of the minister and the immediate staff.

Vote 15

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	280,177	**290,312**
Operating Costs	16,200	**18,000**
Asset Acquisitions	2,000	**2,000**
Total	298,377	**310,312**

Vote 16

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
13,861,091	Land Services	**14,471,736**
10,400,760	Regional Operations	**10,874,406**
12,055,050	Surveys and Resource Mapping (net of recoveries)	**12,300,546**
36,316,901	Total Vote	**37,646,688**

VOTE DESCRIPTION

This vote provides for ministry programs and activities including:

(a) *Land Services* — This sub-vote provides for support to ministry executive and regional operations for policy and program development; real estate services; maintenance of the provincial cadastral survey structure; and operation of the Crown land registry system. Grants are provided to assist with land related projects.

(b) *Regional Operations* — This sub-vote provides for administration of tenures and reserves, and management and disposition of Crown land to support provincial and local economic and social development.

(c) *Surveys and Resource Mapping* — This sub-vote provides for coordination of provincial standards for land information systems, and development and maintenance of base and resource maps, aerial photography, and control surveys. Costs are partially recovered through mapping contracts with the federal government, other ministries and the private sector and through map and air photo sales.

Vote 16

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
LAND SERVICES		
Salaries and Benefits	6,394,999	**6,908,361**
Operating Costs	5,943,992	**6,288,085**
Asset Acquisitions	1,517,100	**1,270,290**
Grants and Contributions	5,000	**5,000**
Total	13,861,091	**14,471,736**
REGIONAL OPERATIONS		
Salaries and Benefits	9,109,944	**9,578,460**
Operating Costs	1,195,403	**1,202,124**
Asset Acquisitions	95,413	**93,822**
Total	10,400,760	**10,874,406**
SURVEYS AND RESOURCE MAPPING		
Salaries and Benefits	4,059,080	**4,412,188**
Operating Costs	11,598,470	**12,670,858**
Asset Acquisitions	44,500	**39,500**
Other Expenditures	1,000,000	**1,750,000**
Recoveries	(4,647,000)	**(6,572,000)**
Total	12,055,050	**12,300,546**

Special Account

CROWN LAND

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
241,120,739		**Total Account Balance at the Beginning of the Fiscal Year**		**30,000,000**
		Operating Transactions		
	19,800,000	Revenue	**45,000,000**	
	2,700,000	Expenditure	**2,280,000**	
17,100,000	17,100,000	Net Revenue (Expenditure)	**42,720,000**	**42,720,000**
13,800,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure) and Net Adjustments for Non-Cash Items.		**1,000,000**
		Financing Transactions*		
	15,250,000	Receipts	**16,450,000**	
	7,000,000	Disbursements	**12,300,000**	
8,250,000	8,250,000	Net Cash Source (Requirement)	**4,150,000**	**4,150,000**
(24,000,000)		Difference Between *1989/90 Estimates* and Projected Actual Net Cash Source (Requirement)		
(226,270,739)		*Less:* Return to the General Fund		**(47,870,000)**
30,000,000		**Total Account Balance at the End of the Fiscal Year**		**30,000,000**

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* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

[1] For comparative purposes only, figures shown for 1989/90 have been restated to be consistent with the presentation of the *1990/91 Estimates.*

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973,* was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act,* and was changed to a Special Account under the *Special Appropriations Act, 1982.*

Revenue sources include leases of Crown land under the *Land Act,* interest income and land sales. Expenditures include costs associated with the sale of Crown land; the sale or disposal of assets on Crown land; and the write-down of uncollectable loans. Administration costs are funded through voted appropriations.

Receipts represent repayment of loan principal and recovery of land acquisition and development expenditures. Disbursements include recoverable expenditures for land acquisition, servicing and development, and recoverable loans for land development projects.

MINISTRY OF EDUCATION

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	285,721	17	Minister's Office	**308,497**	
	111,175,152	18	Ministry Operations	**209,265,079**	
	2,455,543,488	19	Public Schools Education	**2,750,168,812**	
	57,145,917	20	Independent Schools	**62,047,612**	
2,624,150,278			**Total Voted Expenditure**		**3,021,790,000**
			Special Accounts (Statutory)		
—			None		**—**
2,624,150,278			**Total General Fund Expenditure**		**3,021,790,000**
			Other Financial Allocations (Statutory)		
343,390,563		(S)	Grants to Reduce Property Taxes[2]		**418,000,000**
381			**Total Fulltime Equivalent (FTE) Employment**[3]		**379**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	14,671,018		Salaries and Benefits	**16,493,104**	
	53,738,357		Operating Costs	**63,935,784**	
	2,252,200		Asset Acquisitions	**2,071,558**	
	2,558,742,226		Grants and Contributions	**2,988,930,551**	
	(5,253,523)		Recoveries	**(49,640,997)**	
2,624,150,278			**Total Voted Expenditure**		**3,021,790,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates* which include contributions to public schools operating and debt service budgets from residential (school purpose) property tax. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] The *Home Owner Grant Act* provides homeowners with a reduction in property taxes, and the province with an appropriation to make payments, where appropriate, to municipalities to offset this reduction, or to provide grants directly to individuals. These monies are not included in total budgetary expenditure as they are netted against residential (school purpose) property tax revenues.

[3] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 17

MINISTER'S OFFICE

Estimates 1989/90 $		**Estimates 1990/91** **$**
285,721	Total Vote	**308,497**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Vote 17

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	274,421	**296,697**
Operating Costs	10,000	**10,300**
Asset Acquisitions	1,300	**1,500**
Total	285,721	**308,497**

Vote 18

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
1,678,344	Deputy Minister's Office	**1,776,164**
43,735,302	Royal Commission on Education	**140,000,000**
10,040,898	Management Operations and Education Systems Finance	**11,261,677**
47,083,998	Educational Programs (net of recoveries)	**47,200,917**
8,636,610	Independent and International Education (net of recoveries)	**9,026,321**
111,175,152	Total Vote	**209,265,079**

VOTE DESCRIPTION

This vote provides for overall policy development for the ministry, management of funding for public and independent school systems, and administrative and support services in the ministry. Major programs and activities include:

(a) *Deputy Minister's Office* — This sub-vote provides for management of the ministry and information services. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub-vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system.

(b) *Royal Commission on Education* — This sub-vote provides for: second year costs of a ten year strategy to implement the recommendations made by the Royal Commission on Education; operation of a Provincial Education Advisory Council and sub-committees, and continued development of an implementation and communication plan; development and implementation of a four year ungraded primary program, and development of a common intermediate curriculum for years 4 through 10 and a revised graduation program; contributions to school districts for changes to the first year primary program for full day special needs classes, entry of students in both September and January, and teacher assistants. This sub-vote also provides for initiatives in assessment and accountability including expansion of the achievement testing and school accreditation programs, expansion of the provincial final exam program, operation of a student data collection and learner profile system, and support for follow-up to school evaluations. This sub-vote also provides for expansion of the university teacher education programs; rural teacher education program; forgiveable loan program for teachers in rural areas; and support for additional curriculum implementation training and materials. In addition, this sub-vote provides contributions to school districts for governance, parent and community advisory committees, and gender equity initiatives; and support systems for special needs students and health services for all students. Finally, this sub-vote provides contributions to qualifying independent schools, additional monitoring and evaluation of independent schools, financial support for home schooling, and support for Native language and culture programs and special education programs.

(c) *Management Operations and Education Systems Finance* — This sub-vote provides for coordination and development of policies, legislation, computer systems and personnel management; development and operation of major financial systems including annual capital and operating budgets; and expenditure and financial management. This sub-vote also provides financial support services for the preparation and analysis of school district operating budgets and capital expenditure programs, and for initiatives recommended by the Royal Commission on Education. In addition, this sub-vote provides for ministry office space, communications services for the ministry, liaison with some Crown corporations and central agencies of government, and the internal financial operations of the ministry. Finally, this sub-vote provides for a grant to partially support the annual general meeting of the British Columbia Secretary Treasurers' Association, and a contribution to a society for services to visually impaired and deaf/blind students.

(d) *Educational Programs* — This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment, and provincial final examinations. This sub-vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School and the Resource Centre for the Visually Impaired. In addition, this sub-vote provides for policy liaison between the ministry and school districts, accreditation of senior secondary schools, management of native Indian language and culture initiatives, and the Passport to Education program. Finally, this sub-vote provides for textbooks and media materials for public and independent school systems, and for initiatives recommended by the Royal Commission on Education. Grants are provided to students for the Passport to Education and Scholarship programs. Contributions are provided to societies for services to hearing impaired and deaf/blind children. Recoveries are received from the sale of supplementary textbooks and materials, fees for final transcripts and general education development tests, provincial examination re-read fees and other miscellaneous sources.

(Continued on page 78)

Vote 18

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
DEPUTY MINISTER'S OFFICE		
Salaries and Benefits	416,962	**463,664**
Operating Costs	828,900	**833,000**
Asset Acquisitions	27,500	**29,500**
Grants and Contributions	404,982	**450,000**
Total	1,678,344	**1,776,164**
ROYAL COMMISSION ON EDUCATION		
Salaries and Benefits	457,848	**388,216**
Operating Costs	13,245,566	**21,691,571**
Asset Acquisitions	729,000	**545,000**
Grants and Contributions	29,302,888	**117,375,213**
Total	43,735,302	**140,000,000**
MANAGEMENT OPERATIONS AND EDUCATION SYSTEMS FINANCE		
Salaries and Benefits	3,230,948	**3,685,719**
Operating Costs	6,273,280	**6,885,588**
Asset Acquisitions	531,670	**620,370**
Grants and Contributions	5,000	**70,000**
Total	10,040,898	**11,261,677**
EDUCATIONAL PROGRAMS		
Salaries and Benefits	8,567,241	**9,854,499**
Operating Costs	28,508,727	**28,217,491**
Asset Acquisitions	765,030	**808,688**
Grants and Contributions	10,305,000	**9,183,239**
Recoveries	(1,062,000)	**(863,000)**
Total	47,083,998	**47,200,917**

(Continued on page 79)

Vote 18 — *Continued*

(e) *Independent and International Education* — This sub-vote provides for inspection, classification, registration and recommendation of independent schools for provincial contributions. This sub-vote also provides for leadership and administration in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs, and the ministry's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Education Association. Finally, this sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program. Grants are provided to individuals, school districts and non-profit societies in support of the Pacific Rim project. Recoveries are received from students enrolled in correspondence courses and from the Hong Kong selection office for student testing fees.

Vote 18 — *Continued*

INDEPENDENT AND INTERNATIONAL EDUCATION

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	1,723,598	**1,804,309**
Operating Costs	4,871,884	**5,297,834**
Asset Acquisitions	197,700	**66,500**
Grants and Contributions	2,334,951	**2,384,951**
Recoveries	(491,523)	**(527,273)**
Total	8,636,610	**9,026,321**

Vote 19

PUBLIC SCHOOLS EDUCATION

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
2,231,217,593	Contributions for Schools - Operating (net of recoveries)	**2,498,600,000**
199,110,000	Contributions for Schools - Debt Service	**214,000,000**
25,215,895	Contributions for Schools Support	**37,568,812**
2,455,543,488	Total Vote	**2,750,168,812**

VOTE DESCRIPTION

This vote provides for financial support of school districts. Major programs and activities include:

(a) *Contributions for Schools — Operating* — This sub-vote provides for provincial contributions to local school district operating budgets; contributions to school districts from school property tax revenue collected by the province from non-residential property taxpayers; contributions for provision of personal care attendants for handicapped students; and contributions for the provincial share of teachers' pension costs. In addition, this sub-vote provides for contributions to school districts and municipalities acting as agents of the province for school property tax revenue collected from residential property taxpayers. This sub-vote also provides funding to school districts for initiatives recommended by the Royal Commission on Education. Recoveries are received from the Department of National Defence (DND) for the education of children of DND personnel and from the federal Department of Indian Affairs for the education of Native students.

(b) *Contributions for Schools — Debt Service* — This sub-vote provides for provincial contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools, including the debt servicing contribution for the capital construction program recommended by the Royal Commission on Education.

(c) *Contributions for Schools Support* — This sub-vote provides for projects relating to computer technology acquisition and implementation in the education system, contributions to school districts for the operation of regional correspondence centres and contributions to schools and other agencies for continuing education. This sub-vote also provides for contracted programs such as those for severely handicapped children in residential centres, the employer's cost for medical premiums for retired teachers and contributions for public school liability and property loss coverage.

Vote 20

INDEPENDENT SCHOOLS

Estimates 1989/90 $		Estimates 1990/91 $
57,145,917	Total Vote	**62,047,612**

VOTE DESCRIPTION

This vote provides for provincial contributions to eligible independent schools, contributions for special education initiatives in independent schools and contributions related to computer technology acquisition in independent schools. This vote also provides for initiatives recommended by the Royal Commission on Education.

Vote 19

PUBLIC SCHOOLS EDUCATION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
CONTRIBUTIONS FOR SCHOOLS — OPERATING		
Grants and Contributions	2,234,917,593	**2,546,850,724**
Recoveries	(3,700,000)	**(48,250,724)**
Total	2,231,217,593	**2,498,600,000**
CONTRIBUTIONS FOR SCHOOLS — DEBT SERVICE		
Grants and Contributions	199,110,000	**214,000,000**
CONTRIBUTIONS FOR SCHOOLS SUPPORT		
Operating Costs	—	**1,000,000**
Grants and Contributions	25,215,895	**36,568,812**
Total	25,215,895	**37,568,812**

Vote 20

INDEPENDENT SCHOOLS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	57,145,917	**62,047,612**

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	282,636	21	Minister's Office	**308,757**	
	33,840,836	22	Ministry Operations	**36,014,233**	
	10	23	British Columbia Utilities Commission	**10**	
	800,000	24	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	**500,000**	
	2,240,500	25	Mineral Development and Exploration Incentives	**1,100,000**	
37,163,982			**Total Voted Expenditure**		**37,923,000**
			Special Accounts (Statutory)		
	—	(S)	Vancouver Island Natural Gas Pipeline Assistance	**28,000,000**	
—			Total Special Accounts		**28,000,000**
37,163,982			**Total General Fund Expenditure**		**65,923,000**
357			**Total Fulltime Equivalent (FTE) Employment**[2]		**375**

FINANCING TRANSACTIONS

Vancouver Island Natural Gas Pipeline Assistance
(Special Account)

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90 $	$		Estimates 1990/91 $	$
	18,356,249	Salaries and Benefits	**20,380,794**	
	14,853,001	Operating Costs	**14,917,925**	
	2,372,722	Asset Acquisitions	**2,827,082**	
	4,476,000	Grants and Contributions	**2,826,000**	
	(2,893,990)	Recoveries	**(3,028,801)**	
37,163,982		**Total Voted Expenditure**		**37,923,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 21

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
282,636	Total Vote	**308,757**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Vote 21

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	264,436	**290,557**
Operating Costs	17,200	**17,200**
Asset Acquisitions	1,000	**1,000**
Total	282,636	**308,757**

Vote 22

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
5,759,684	Administration and Support Services	**6,627,434**
748,642	Executive Management	**1,046,633**
11,222,486	Energy Resources	**9,473,776**
16,110,024	Mineral Resources (net of recoveries)	**16,866,390**
—	Power and Gas Line Extensions	**2,000,000**
33,840,836	Total Vote	**36,014,233**

VOTE DESCRIPTION

This vote provides for ministry programs and activities including:

(a) *Administration and Support Services* — This sub-vote provides for administration of financial and personnel management services; coordination of legislative requirements; data management and office automation systems; administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories; and communications. This sub-vote also provides for assessment, collection and audit of mineral, mineral land, coal, petroleum and natural gas taxes and royalties.

(b) *Executive Management* — This sub-vote provides for senior executive direction, information services, and public relations for the ministry.

(c) *Energy Resources* — This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub-vote supports the development and conservation of these resources, and enforces regulation of petroleum exploration and production operations to ensure safe operation and environmental protection during seismic exploration. This sub-vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation to support and encourage an active petroleum industry in the province, maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust. The Vancouver Island Natural Gas Pipeline project is administered under this sub-vote. Grants are provided to industry for energy-related studies and special projects.

(d) *Mineral Resources* — This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for administration and enforcement of provincial legislation and regulations to ensure the province's mineral and coal resources are extracted in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are provided for maintenance of a data base on the mineral industry, and development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province; encourages research and technical innovation in related fields; and provides grants to various mine rescue safety associations and to industry for special studies and projects. Recoveries are received for expenses related to the use of ministry equipment and facilities.

(e) *Power and Gas Line Extensions* — This sub-vote provides for the extension of natural gas and electricity services to rural areas of the province.

Vote 22

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	2,568,907	**3,140,041**
Operating Costs	2,167,577	**2,567,693**
Asset Acquisitions	1,023,200	**919,700**
Total	5,759,684	**6,627,434**
EXECUTIVE MANAGEMENT		
Salaries and Benefits	282,999	**522,035**
Operating Costs	443,543	**496,898**
Asset Acquisitions	22,100	**27,700**
Total	748,642	**1,046,633**
ENERGY RESOURCES		
Salaries and Benefits	4,202,174	**4,788,156**
Operating Costs	3,440,912	**3,754,220**
Asset Acquisitions	578,400	**930,400**
Grants and Contributions	3,001,000	**1,000**
Total	11,222,486	**9,473,776**
MINERAL RESOURCES		
Salaries and Benefits	9,387,733	**9,886,854**
Operating Costs	5,882,669	**5,939,914**
Asset Acquisitions	699,622	**899,622**
Grants and Contributions	180,000	**180,000**
Recoveries	(40,000)	**(40,000)**
Total	16,110,024	**16,866,390**
POWER AND GAS LINE EXTENSIONS		
Operating Costs	—	**300,000**
Grants and Contributions	—	**1,700,000**
Total	—	**2,000,000**

Vote 23

BRITISH COLUMBIA UTILITIES COMMISSION

Estimates 1989/90 $		Estimates 1990/91 $
10	Total Vote (net of recoveries)	**10**

VOTE DESCRIPTION

This vote provides for operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Vote 24

FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Estimates 1989/90 $		Estimates 1990/91 $
800,000	Total Vote	**500,000**

VOTE DESCRIPTION

This vote provides for grants to the Fort Nelson Indian Band resulting from the production of natural gas and the sale of natural gas interests underlying the Fort Nelson Indian Reserve. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Vote 25

MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
1,740,500	Mineral Development Subsidiary Agreement (ERDA)	**600,000**
500,000	Mineral Exploration Incentives	**500,000**
2,240,500	Total Vote	**1,100,000**

VOTE DESCRIPTION

This vote provides for the following mineral industry development programs:

(a) *Mineral Development Subsidiary Agreement (ERDA)* — This sub-vote provides for final year funding of a five-year, $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grants and contributions for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

(b) *Mineral Exploration Incentives* — This sub-vote provides for grants to mineral prospectors and contributions for mineral prospector training to encourage mineral exploration in the province. Administration costs associated with this initiative are also provided for in this sub-vote.

Vote 23

BRITISH COLUMBIA UTILITIES COMMISSION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	1,650,000	**1,753,151**
Operating Costs	1,157,000	**1,187,000**
Asset Acquisitions	47,000	**48,660**
Recoveries	(2,853,990)	**(2,988,801)**
Total	10	**10**

Vote 24

FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	800,000	**500,000**

Vote 25

MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
MINERAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)		
Operating Costs	1,669,100	**580,000**
Asset Acquisitions	1,400	**—**
Grants and Contributions	70,000	**20,000**
Total	1,740,500	**600,000**
MINERAL EXPLORATION INCENTIVES		
Operating Costs	75,000	**75,000**
Grants and Contributions	425,000	**425,000**
Total	500,000	**500,000**

Special Account

VANCOUVER ISLAND NATURAL GAS PIPELINE ASSISTANCE

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
		Account Balance at the Beginning of the Fiscal Year		
	—	Operating Transactions	55,000,000	
	—	Financing Transactions	25,000,000	
—		Total		80,000,000
		Operating Transactions		
	—	Revenue	—	
	—	Expenditure	28,000,000	
—	—	Net Revenue (Expenditure)	(28,000,000)	(28,000,000)
		Financing Transactions*		
	—	Receipts	—	
—	—	Disbursements	20,800,000	(20,800,000)
	—	Net Cash Source (Requirement)	(20,800,000)	
		Account Balance at the End of the Fiscal Year		
	—	Operating Transactions	27,000,000	
	—	Financing Transactions	4,200,000	
—		Total		31,200,000

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* As this is a non-revolving Special Account, gross disbursements (authorized new loans and investments) reduce the balance of the account by a corresponding amount. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act, 1989.* The purpose of the account is to provide $55,000,000 to establish a financial assistance program for the conversion of oil, propane or other fuel fired appliances to the use of natural gas and to provide loans of up to $25,000,000 in total to facilitate construction of a natural gas pipeline to Vancouver Island.

Expenditure consists of grants to persons who have applied and qualified for financial assistance through the established program. No interest or other revenue is credited to the account. Disbursements consist of loans to the Pacific Coast Energy Corporation and receipts represent loan repayments.

Administration costs are funded through voted appropriations.

MINISTRY OF ENVIRONMENT

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	325,825	26	Minister's Office	335,500	
	113,023,948	27	Ministry Operations	113,756,500	
113,349,773			**Total Voted Expenditure**		114,092,000
			Special Accounts (Statutory)		
	2,770,000	(S)	Habitat Conservation Fund	2,770,000	
2,770,000			Total Special Accounts		2,770,000
116,119,773			**Total General Fund Expenditure**		116,862,000
1,166			**Total Fulltime Equivalent (FTE) Employment**[2]		1,271
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	50,517,158		Salaries and Benefits	57,091,333	
	52,168,679		Operating Costs	62,620,223	
	7,793,190		Asset Acquisitions	9,176,198	
	6,647,500		Grants and Contributions	1,981,000	
	100,000		Other Expenditures	100,000	
	(3,876,754)		Recoveries	(16,876,754)	
113,349,773			**Total Voted Expenditure**		114,092,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 26

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
325,825	Total Vote	**335,500**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Environment, and includes the salaries of the minister and immediate staff.

Vote 26

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	Estimates 1990/91 $
Salaries and Benefits	320,043	325,000
Operating Costs	4,500	8,500
Asset Acquisitions	1,282	2,000
Total	325,825	335,500

Vote 27

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
29,309,219		Policy and Administration (net of recoveries)		29,885,271
37,756,166		Environmental Resource Management (net of recoveries)		35,834,730
	10,134,158	—Environmental Protection	7,619,871	
	1,086,523	—Pesticide Control	1,099,644	
	6,084,923	—Recreational Fisheries	6,289,828	
	4,333,770	—Wildlife Management	4,381,059	
	16,116,792	—Water Management	16,444,328	
45,958,563		Regional Operations and Enforcement (net of recoveries)		48,036,499
113,023,948		Total Vote		113,756,500

VOTE DESCRIPTION

This vote provides for resource, environmental and recreational management programs including:

(a) *Policy and Administration* — This sub-vote provides for executive direction, policy development, coordination of environmental impact assessments, public affairs and communications activities, and financial and administrative support. Ministry-wide funding for staff relocation, postal costs, major systems development, computer acquisition, telecommunications, vehicle holding charges, and building occupancy costs, as well as support for the Environmental Appeal Board, are included in this sub-vote. Grants and contributions are provided to the Greater Vancouver Regional District for air quality monitoring, the Canadian Council of Ministers of the Environment, and to a number of organizations concerned with use and protection of the environment. Some costs related to environmental protection and integrated resource management activities are recovered from the Sustainable Environment Fund;

(b) *Environmental Resource Management* — This sub-vote provides for management, planning, evaluation, technical expertise and support for ministry programs:

(i) *Environmental Protection* — provides for protection of air, land and water by controlling pollutants through administration of the *Waste Management Act, Litter Act,* and related regulations. The program develops discharge and emission standards, monitors the receiving environment and ensures safe handling of hazardous wastes. Conservation of resources is promoted through development of objectives to reduce, recycle, recover and re-use wastes. Contributions for waste management initiatives are provided to a number of organizations. Recoveries are received for transporting and disposing of hazardous wastes, environmental monitoring services, and from permittees for laboratory sampling associated with compliance audits. Some cost related to environmental protection activites are recovered from the Sustainable Environment Fund;

(ii) *Pesticide Control* — provides for administration of the *Pesticide Control Act.* The program regulates the sale of pesticides and ensures their safe use to protect human health and maintain the quality of the environment. Recoveries are received from the sale of pesticide study kits and for inspection of pesticide sites under agreement with the Ministry of Forests. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund;

(iii) *Recreational Fisheries* — provides for conservation, management and use of freshwater fish, fisheries and habitat to provide social, economic and recreational benefits to British Columbians. Activities include conducting inventories, habitat protection, development of sportfishing regulations, and fish culture and research, including operation of hatcheries at seven locations in the province. Pertinent legislation administered includes the *Fisheries Act (Canada),* and the *Wildlife Act.* Contributions for fisheries research activities are provided to the University of British Columbia. Funds expended on fisheries projects under agreements with British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector and for habitat protection under agreements with the Ministry of Forests, are fully recoverable. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund;

(iv) *Wildlife Management* — provides for protection and management of wildlife resources and habitat, regulation of recreational and commercial use of wildlife, and acquisition of key wildlife habitat. A strategy to promote viewing of wildlife in their natural habitat is ongoing. Other activities include annual transplants to supplement wildlife populations, control of problem wildlife, and research studies to measure the impact of intensive forestry on wildlife populations and habitat. Legislation administered includes the *Wildlife Act, Migratory Birds Convention Act,* and the *Game Export Act (Canada).* Contributions are provided to meet commitments under the *Creston Valley Wildlife Act,* and to organizations which further the preservation of wildlife habitat. Funds expended under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector are fully recoverable. Some costs related to integrated resource management activities are recovered from the Sustainable Environment Fund; and

(Continued on page 96)

Vote 27

MINISTRY OPERATIONS

Group Account Classification

POLICY AND ADMINISTRATION	Estimates 1989/90 $	Estimates 1990/91 $
Salaries and Benefits	5,274,730	**6,577,624**
Operating Costs	16,184,190	**21,604,858**
Asset Acquisitions	2,083,299	**3,295,789**
Grants and Contributions	5,767,000	**767,000**
Recoveries	—	**(2,360,000)**
Total	29,309,219	**29,885,271**

ENVIRONMENTAL RESOURCE MANAGEMENT		
Salaries and Benefits	16,503,052	**18,120,952**
Operating Costs	17,459,244	**19,014,408**
Asset Acquisitions	4,962,370	**5,064,370**
Grants and Contributions	830,500	**1,164,000**
Other Expenditures	100,000	**100,000**
Recoveries	(2,099,000)	**(7,629,000)**
Total	37,756,166	**35,834,730**

(Continued on page 97)

Vote 27 — *Continued*

(v) *Water Management* — provides for management of water resources to maximize their contribution to the social and economic climate of the province, minimize dangers to public health and safety, and recognize the changing needs and priorities of users. Activities include identification of the supply capability of surface and groundwater resources; allocation of surface water to individuals and privately owned utilities; and maintenance of high quality water by developing standards and criteria, monitoring, public health engineering and aquatic plant controlling. Provision is also made for flood hazard identification and monitoring through floodflow forecasting, floodplain mapping and planning and special studies. Pertinent legislation includes the *Water Act, Water Utility Act, Utilities Commission Act, Dyke Maintenance Act, Drainage, Ditch and Dyke Act, Public Works Agreement Act*, and *Land Title Act*. Contributions are made to local governments to share costs of aquatic weed control and floodplain mapping. Funds expended on the Fraser River flood control program and for a joint floodplain mapping program are partly recovered from the federal government; funds expended on the Canada/British Columbia Hydrometric Program are partly recovered from the British Columbia Hydro and Power Authority.

(c) *Regional Operations and Enforcement* — This sub-vote provides for implementation of all ministry programs, enforcement of legislation and regional administration. Regional centres at Nanaimo, Surrey, Kamloops, Nelson, Prince George and Smithers and a network of sub-regional and district offices account for two thirds of the ministry staff. Regional staff process in excess of 20,000 referrals related to environmental impact assessments concerning proposed mine development, forestry activities and other projects. Other regional activities include planning, conducting inventories of natural resources and the issuance and monitoring of permits and licences. Regular enforcement duties of the Conservation Officers are enhanced by special environmental enforcement units in each regional centre with a special emphasis on waste, water and pesticide violations. Contributions are provided to the Fraser River Estuary Management Program for monitoring development proposals in the Fraser River delta. Some costs related to environmental protection and integrated resource management are recovered from the Sustainable Environment Fund.

Vote 27 — *Continued*

REGIONAL OPERATIONS AND ENFORCEMENT

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	28,419,333	**32,067,757**
Operating Costs	18,520,745	**21,992,457**
Asset Acquisitions	746,239	**814,039**
Grants and Contributions	50,000	**50,000**
Recoveries	(1,777,754)	**(6,887,754)**
Total	45,958,563	**48,036,499**

Special Account

HABITAT CONSERVATION FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
612,458		**Total Account Balance at the Beginning of the Fiscal Year**		703,058
		Operating Transactions		
	2,699,000	Revenue	2,760,000	
	2,770,000	Expenditure	2,770,000	
(71,000)	(71,000)	Net Revenue (Expenditure)	(10,000)	(10,000)
161,600		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
703,058		**Total Account Balance at the End of the Fiscal Year**		693,058

SPECIAL ACCOUNT DESCRIPTION

This account was originally created by the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* to establish a fund for the enhancement of fish and wildlife and their habitat. The fund was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988.*

Revenue credited to the account includes surcharges on angling, hunting, guiding and trapping licences, and bequests, donations and fund raising projects undertaken on behalf of the account. Expenditures include projects to enhance fish and wildlife populations, the habitat on which they depend; promotion and educational projects; and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary[1]

Estimates 1989/90 $	 $	Vote No.*		Estimates 1990/91 $	 $
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	316,724	28	Minister's Office	329,702	
	70,418,497	29	Ministry Operations	74,195,868	
70,735,221			**Total Voted Expenditure**		74,525,570
			Special Accounts (Statutory)		
	7,000,000	(S)	British Columbia Securities Commission	7,650,148	
	—	(S)	Insurance and Risk Management	2,000,000	
	1,329,000	(S)	Low Interest Loan Assistance Revolving Fund	950,000	
	5,200,000	(S)	Provincial Home Acquisition	800,000	
	11,824,727	(S)	Provincial Treasury Operations	16,003,474	
	(3,824,727)		*Less* Transfer from Vote 29	(3,519,192)	
	—	(S)	Provincial Treasury Revenue	—	
21,529,000			Total Special Accounts (net of transfers)		23,884,430
92,264,221			**Total General Fund Expenditure**		98,410,000
			Other Financial Allocations (Statutory)		
	15,200,000	(S)	Tax Collection Commissions[2]	17,300,000	
	1,310,000	(S)	Self-Regulatory Organizations[2]	1,400,000	
16,510,000			**Total Other Financial Allocations**		18,700,000
991			**Total Fulltime Equivalent (FTE) Employment**[3]		997
			FINANCING TRANSACTIONS		
			Low Interest Loan Assistance Revolving Fund (Special Account)		
			Provincial Home Acquisition (Special Account)		
			British Columbia Transit (Gasoline Tax) Levy		
			Land Tax Deferment Act		
			Rural Area Property Taxes		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	41,313,193		Salaries and Benefits	44,369,690	
	27,265,164		Operating Costs	27,682,765	
	2,438,120		Asset Acquisitions	2,969,331	
	510,000		Grants and Contributions	510,000	
	4,150,327		Other Expenditures	3,751,492	
	(4,941,583)		Recoveries	(4,757,708)	
70,735,221			**Total Voted Expenditure**		74,525,570

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates.* Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] The *Financial Administration Act* (Section 11) provides that Treasury Board may, by regulation, authorize payment of a fee or commission to any person employed in collecting, managing or accounting for public money as remuneration for services performed and that Treasury Board may fix the rates or levels of such fees or commissions. The fee or commission may be paid directly from the General Fund or may be retained from public monies collected or received on behalf of the government. The ministry provides commissions in two major areas:

- The *Social Service Tax Act*, the *Motor Fuel Tax Act*, the *Tobacco Tax Act*, the *Hotel Room Tax Act*, and the *Horse Racing Tax Act* provide for payments of commissions to vendors. These monies are not shown as budgetary expenditure but are netted against the appropriate revenue source; and
- The *Real Estate Act*, the *Insurance Act* and the *Securities Act* authorize the delegation of licensing functions to various self-regulatory organizations, namely, the Real Estate Council, the Insurance Council, the Pacific District of the Investment Dealers Association of Canada and the Vancouver Stock Exchange. These self-regulatory organizations retain prescribed licensing fees and certain related revenues as commissions for the administration of licensing functions. These monies are not shown as budgetary expenditure but are netted against the appropriate revenue source.

[3] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 28

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
316,724	Total Vote	**329,702**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Vote 28

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	286,724	**299,702**
Operating Costs	22,000	**22,000**
Asset Acquisitions	8,000	**8,000**
Total	316,724	**329,702**

Vote 29

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
12,474,971	Administration and Support Services (net of recoveries)	**12,328,597**
5,348,686	Treasury Board Staff	**5,747,370**
6,238,520	Government Personnel Services (net of recoveries)	**6,370,672**
2,352,447	Planning and Statistics (net of recoveries)	**3,529,895**
10,315,933	Office of the Comptroller General	**11,080,141**
20,619,990	Revenue Operations	**21,834,077**
8,731,710	Corporate Relations (net of recoveries)	**8,890,125**
4,336,240	Financial Institutions Commission (net of recoveries)	**4,414,991**
70,418,497	Total Vote	**74,195,868**

VOTE DESCRIPTION

This vote provides for operations and programs of the ministry, including:

(a) *Administration and Support Services* — This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Grants are provided to Indian Bands which offer local government services in rural areas, and to government employees under the Suggestion Awards Program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) *Treasury Board Staff* — This sub-vote provides for analysis and advice on economic, fiscal, budgetary, risk management and administrative policy issues.

(c) *Government Personnel Services* — This sub-vote provides for negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act* and other legislation, settlement payments for grievances, other personnel related settlements agreed to by the division, and payment for legal and arbitration services. This sub-vote also provides for planning, development and administration of personnel policies and programs including counselling services to government employees under the employee assistance program. Recoveries are received from ministries for costs associated with the employee assistance program.

(d) *Planning and Statistics* — This sub-vote provides for development and dissemination of statistics and provision of information and analysis in support of planning and decision-making in the province. Costs incurred for statistical services to ministries and other parties are partially recovered.

(e) *Office of the Comptroller General* — This sub-vote provides for payment, recording, reporting and auditing of government accounts and trust funds; development and implementation of financial administration policies and procedures; evaluation of accounting and financial management systems throughout government; and development and delivery, on a cost recovery basis, of government financial training and development programs.

(f) *Revenue Operations* — This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* for both general compliance and as it relates to the non-municipal areas of the province, and for administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(Continued on page 104)

Vote 29

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,729,551	**3,895,161**
Operating Costs	5,291,989	**5,221,440**
Asset Acquisitions	134,700	**198,800**
Grants and Contributions	110,000	**110,000**
Other Expenditures	3,824,727	**3,519,192**
Recoveries	(615,996)	**(615,996)**
Total	12,474,971	**12,328,597**
TREASURY BOARD STAFF		
Salaries and Benefits	3,795,776	**4,252,779**
Operating Costs	1,359,661	**1,324,011**
Asset Acquisitions	193,249	**170,580**
Total	5,348,686	**5,747,370**
GOVERNMENT PERSONNEL SERVICES		
Salaries and Benefits	3,991,520	**4,123,672**
Operating Costs	1,875,000	**2,372,000**
Asset Acquisitions	182,000	**182,000**
Other Expenditures	190,000	**190,000**
Recoveries	—	**(497,000)**
Total	6,238,520	**6,370,672**
PLANNING AND STATISTICS		
Salaries and Benefits	1,186,988	**1,485,695**
Operating Costs	1,323,925	**1,387,875**
Asset Acquisitions	71,500	**915,550**
Recoveries	(229,966)	**(259,225)**
Total	2,352,447	**3,529,895**
OFFICE OF THE COMPTROLLER GENERAL		
Salaries and Benefits	5,639,925	**6,239,986**
Operating Costs	4,405,258	**4,732,155**
Asset Acquisitions	270,750	**108,000**
Total	10,315,933	**11,080,141**
REVENUE OPERATIONS		
Salaries and Benefits	12,451,601	**13,293,432**
Operating Costs	7,142,372	**7,457,487**
Asset Acquisitions	626,017	**683,158**
Grants and Contributions	400,000	**400,000**
Total	20,619,990	**21,834,077**

(Continued on page 105)

Vote 29 — *Continued*

(g) *Corporate Relations* — This sub-vote provides for:
   (i) policy analysis and advice on corporate and financial institutions issues and legislation, including statutes administered by Corporate Registries and the Financial Institutions Commission; and
   (ii) maintenance of corporate information files on all companies, cooperatives, partnerships and societies operating in British Columbia; operation of the Auditor Certification Board under the *Company Act*; registration and searches of liens and security interests in personal property in British Columbia; and operation of the mobile home registry.

(h) *Financial Institutions Commission* - This sub-vote provides for operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*; administrative costs of regulating credit unions, trust companies, insurance companies and insurance agents; administration of international financial centre and captive insurance legislation, the *Real Estate Act*, the *Mortgage Brokers Act* and the *Condominium Act*; and administrative costs of credit union stabilization and the Credit Union Deposit Insurance Fund. Recoveries are received from self-regulatory organizations for data processing services. Administrative costs for credit union stabilization and operation of the Credit Union Deposit Insurance Fund are fully recovered from the Credit Union Deposit Insurance Corporation.

Vote 29 — *Continued*

CORPORATE RELATIONS

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	5,153,394	**5,622,288**
Operating Costs	3,018,832	**2,942,070**
Asset Acquisitions	598,284	**325,767**
Recoveries	(38,800)	**—**
Total	8,731,710	**8,890,125**

FINANCIAL INSTITUTIONS COMMISSION

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	5,077,714	**5,156,975**
Operating Costs	2,826,127	**2,223,727**
Asset Acquisitions	353,620	**377,476**
Other Expenditures	135,600	**42,300**
Recoveries	(4,056,821)	**(3,385,487)**
Total	4,336,240	**4,414,991**

Special Account

BRITISH COLUMBIA SECURITIES COMMISSION

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		**800,000**
		Operating Transactions		
	7,000,000	Revenue	**7,800,000**	
	7,000,000	Expenditure	**7,650,148**	
—	—	Net Revenue (Expenditure)	**149,852**	**149,852**
—		**Total Account Balance at the End of the Fiscal Year**		**949,852**

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[1] These amounts are shown for comparative purposes only. The British Columbia Securities Commission was a $10 sub-vote in the ministry's voted appropriations in 1989/90.

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Budget Measures Implementation Act, 1990.* The account provides for the operation of the British Columbia Securities Commission and the costs of administering the *Securities Act* and the *Commodity Contract Act.* Revenue represents fees, licences and other revenues collected by the Commission from the securities industry. Expenditures are for costs directly related to the provision of services to the securities industry and for administration.

The account has been established with a balance of $800,000.

No financing transactions are provided for under this account.

Special Account

INSURANCE AND RISK MANAGEMENT

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		**22,189,000**
		Operating Transactions		
	—	Revenue	**7,000,000**	
	—	Expenditure	**2,000,000**	
—	—	Net Revenue (Expenditure)	**5,000,000**	**5,000,000**
—		**Total Account Balance at the End of the Fiscal Year**		**27,189,000**

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Financial Administration Amendment Act, 1989,* for the purpose of providing insurance and/or risk management services to government bodies, ministries, public authorities, or classes of persons or public authorities designated by regulation. The opening balance at April 1, 1990 represents net revenue received up to that date.

Revenue represents amounts paid into the account by participants under agreements, amounts required to be paid under regulation or amounts appropriated for that purpose. Expenditures are for costs related to an agreement or an arrangement, and/or self-insurance services provided to hospitals, schools, and colleges for investigation and settlement of claims, risk management services and purchase of insurance.

No financing transactions are provided for under this account.

Special Account

LOW INTEREST LOAN ASSISTANCE REVOLVING FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
33,523,471		**Total Account Balance at the Beginning of the Fiscal Year**		**33,625,471**
		Operating Transactions		
	700,000	Revenue	**100,000**	
	1,329,000	Expenditure	**950,000**	
(629,000)	(629,000)	Net Revenue (Expenditure)	**(850,000)**	**(850,000)**
731,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
		Financing Transactions*		
	1,500,000	Receipts	**700,000**	
	2,200,000	Disbursements	**100,000**	
	(700,000)	Net Cash Source (Requirement)	**600,000**	
33,625,471		**Total Account Balance at the End of the Fiscal Year**		**32,775,471**

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* Financing transactions do not affect the account's balance.

SPECIAL ACCOUNT DESCRIPTION

This account was created as a revolving fund by the *Low Interest Loan Assistance Revolving Fund Act* and was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988*. The account provides a mechanism whereby loans, made under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account. The program provided for low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

The bulk of the portfolio was sold to private sector lenders during the 1989/90 fiscal year. Cash generated from the sale was returned to the provincial government as a refund of capital contributions.

Revenue represents interest on loans retained and funds on deposit. Expenditures represent the payment of interest subsidies to the institution which purchased the assets, and other related loan costs. The bulk of the subsidy obligation will be fulfilled during the 1990/91 fiscal year. Financing transaction receipts represent principal repayments on retained loans, and disbursements represent residual commitments and capitalized administrative costs. No new loan authorizations are being made.

Special Account

PROVINCIAL HOME ACQUISITION

Estimates 1989/90[†] $	$		Estimates 1990/91 $	$
161,807,843		**Total Account Balance at the Beginning of the Fiscal Year**		**448,660,917**
		Operating Transactions		
	11,200,000	Revenue	**2,150,000**	
	5,200,000	Expenditure	**800,000**	
6,000,000	6,000,000	Net Revenue (Expenditure)	**1,350,000**	**1,350,000**
(15,050,926)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure) and Net Adjustments for Non-Cash Items		—
		Financing Transactions*		
	302,300,000	Receipts	**6,400,000**	
	44,000,000	Disbursements	**4,575,000**	
258,300,000	258,300,000	Net Cash Source (Requirement)	**1,825,000**	**1,825,000**
37,604,000		Difference Between *1989/90 Estimates* and Projected Actual Net Cash Source (Requirement)		
448,660,917		**Total Account Balance at the End of the Fiscal Year**		**451,835,917**

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* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

[†] For comparative purposes only, figures for 1989/90 have been restated to be consistent with the presentation of the 1990/91 *Estimates*.

SPECIAL ACCOUNT DESCRIPTION

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*.

In June, 1989, the bulk of the B.C. Second Mortgage program portfolio was sold to private sector lenders. The province repurchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal, lease/rent payments and sundry leases of residential Crown land. Expenditure includes statutory rebates and program claims.

Receipts represent repayment of mortgage loan principal and sundry sales of residential Crown land. Disbursements represent new conversion mortgages and repurchased mortgage accounts.

Special Account

PROVINCIAL TREASURY OPERATIONS

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		2,000,000
		Operating Transactions		
	11,824,727	Revenue	18,167,931	
	11,824,727	Expenditure	16,003,474	
—	—	Net Revenue (Expenditure)	2,164,457	2,164,457
—		**Total Account Balance at the End of the Fiscal Year**		4,164,457

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[1] These amounts are shown for comparative purposes only. The Provincial Treasury was a $10 sub-vote in the ministry's voted appropriations in 1989/90.

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Budget Measures Implementation Act, 1990.* The account provides for the operations of the Provincial Treasury. Provincial Treasury provides investment, debt management, banking and cash management, and loan administration services on a cost recovery basis to its clients including Crown corporations and the government.

Expenditure represents the cost of operating the Provincial Treasury. Revenue represents income from the fees charged by Provincial Treasury for its services. These include fees for fiscal agency services, funds management, loans administration, loans collection, and banking and cash management.

The account is established with a balance of $2,000,000.

No financing transactions are provided for under this account.

Special Account

PROVINCIAL TREASURY REVENUE

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
	—	Revenue	2,000,000	
	—	Expenditure	—	
—	—	Net Revenue (Expenditure)	2,000,000	2,000,000
—		**Total Account Balance at the End of the Fiscal Year**		2,000,000

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Budget Measures Implementation Act, 1990.* The account provides for revenue generated from various financial hedging operations managed by the Ministry of Finance and Corporate Relations.

Net revenue (expenditure) represents the net income (deficiency) from this program, as shown in Vote 69, Management of Public Funds and Debt.

No financing transactions are provided for under this account.

Financing Transaction

BRITISH COLUMBIA TRANSIT (GASOLINE TAX) LEVY

Estimates 1989/90 $		Estimates 1990/91 $
49,700,000	Receipts	**50,800,000**
49,700,000	Disbursements	**50,800,000**
—	Net Cash Source (Requirement)	**—**

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) are provided by the province to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through the ministry's voted appropriations.

Financing Transaction

LAND TAX DEFERMENT ACT

Estimates 1989/90 $		Estimates 1990/91 $
3,000,000	Receipts	**3,000,000**
5,000,000	Disbursements	**5,500,000**
(2,000,000)	Net Cash Source (Requirement)	**(2,500,000)**

FINANCING TRANSACTION DESCRIPTION

Local governments are reimbursed (disbursements) by the province for property taxes, of seniors and other qualified property owners, that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest is credited to the General Fund as revenue and administration costs are funded through the ministry's voted appropriations.

Financing Transaction

RURAL AREA PROPERTY TAXES

Estimates 1989/90 $		Estimates 1990/91 $
81,000,000	Receipts	**81,100,000**
81,663,000	Disbursements	**81,688,600**
(663,000)	Net Cash Source (Requirement)	**(588,600)**

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

MINISTRY OF FORESTS

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	327,244	30	Minister's Office	**336,735**	
	209,466,446	31	Ministry Operations	**221,292,622**	
	50,000,000	32	Fire Suppression Program	**49,800,000**	
	231,725,780	33	Forest Renewal	**241,375,036**	
491,519,470			**Total Voted Expenditure**		**512,804,393**
			Special Accounts (Statutory)		
	5,000,000	(S)	Forest Stand Management Fund	**—**	
	(5,000,000)		*Less* Transfer from Vote 31	**—**	
	62,900,000	(S)	Small Business Forest Enterprise	**73,926,607**	
	3,430,000	(S)	South Moresby Implementation - Forest Replacement	**3,430,000**	
66,330,000			Total Special Accounts (net of transfers)		**77,356,607**
			Less Voted and Special Account Transfers to the Sustainable Environment Fund		
	(202,312,046)		Vote 33	**(212,755,315)**	
	(3,662,000)		Small Business Forest Enterprise Special Account	**(4,839,685)**	
(205,974,046)					**(217,595,000)**
351,875,424			**Total General Fund Expenditure**		**372,566,000**
3,406			**Total Fulltime Equivalent (FTE) Employment**[2]		**3,456**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	141,811,017		Salaries and Benefits	**149,684,559**	
	123,435,622		Operating Costs	**139,013,062**	
	30,216,883		Asset Acquisitions	**26,762,858**	
	215,491,248		Grants and Contributions	**216,044,915**	
	(19,435,300)		Recoveries	**(18,701,001)**	
491,519,470			**Total Voted Expenditure**		**512,804,393**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 30

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
327,244	Total Vote	336,735

VOTE DESCRIPTION

This vote provides for the office of the Minister of Forests, and includes the salaries of the minister and the immediate staff.

Vote 30

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	287,021	**296,512**
Operating Costs	30,915	**30,915**
Asset Acquisitions	9,308	**9,308**
Total	327,244	**336,735**

Vote 31

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
93,365,345	Management Services	98,940,840
55,527,552	Harvesting (net of recoveries)	58,336,525
10,499,729	Research (net of recoveries)	13,106,892
16,785,478	Forest Protection (net of recoveries)	17,732,330
14,697,906	Integrated Resources Management	18,596,753
13,590,436	Inventory	14,579,282
5,000,000	Forest Stand Management	—
209,466,446	Total Vote	221,292,622

VOTE DESCRIPTION

This vote provides for forestry programs of the ministry and for management, finance and administration services, including *ex gratia* payments related to this vote. Functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) *Management Services* — This sub-vote provides for senior executive direction and coordination of central ministry services including policy, planning and legislation, personnel, finance, audit, systems, accommodation, communications, technical services and public information. This sub-vote also provides for regional and district administration in areas of personnel, finance, systems and technical services. Grants are provided for activities which promote prudent forest management.

(b) *Harvesting* — This sub-vote provides for advice, policies and procedures pertaining to valuation, processing, marketing, sale and invoicing of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub-vote also provides for incremental costs of constructing logging roads and bridges where higher construction standards are required and for maintenance of selected logging roads and bridges. Grants are provided to agencies involved in forestry research. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(c) *Research* — This sub-vote provides for undertaking research and research extension activities to supply technology for the care and enhancement of forests in British Columbia. Research activities support forest renewal, integrated resources management and the development of decision tools. Joint ventures and/or research contracts are carried out with other ministries, research agencies, educational institutions and the private sector. Costs of joint research projects are recovered from other ministries and agencies.

(d) *Forest Protection* — This sub-vote provides for administration, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and private property and the environment. Pest management includes basic survey and detection work needed to track pest infestation levels and direct the harvest of infested areas. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(e) *Integrated Resources Management* — This sub-vote provides for planning the use and management of resources on forest and range lands within an integrated resource management framework. This sub-vote also provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities; establishment and maintenance of recreation site facilities and trails on Crown provincial land; landscape management; and the wilderness management program.

(f) *Inventory* — This sub-vote provides for maintaining a comprehensive province-wide inventory of British Columbia's timber resources to assist in long-range forestry planning. Activities include growth and yield measurement, decay studies, computerized mapping and statistical analysis of forest and range land.

(g) *Forest Stand Management* — This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act, 1986*. No funding is provided for 1990/91.

Vote 31

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	Estimates 1990/91 $
MANAGEMENT SERVICES		
Salaries and Benefits	41,676,073	43,219,230
Operating Costs	39,685,869	46,151,837
Asset Acquisitions	11,617,803	9,184,173
Grants and Contributions	385,600	385,600
Total	93,365,345	98,940,840
HARVESTING		
Salaries and Benefits	35,061,998	38,952,855
Operating Costs	19,073,656	22,587,821
Asset Acquisitions	5,242,496	5,206,671
Grants and Contributions	7,589,602	2,700,000
Recoveries	(11,440,200)	(11,110,822)
Total	55,527,552	58,336,525
RESEARCH		
Salaries and Benefits	7,954,825	8,264,658
Operating Costs	2,529,204	4,869,095
Asset Acquisitions	95,700	73,139
Grants and Contributions	20,000	20,000
Recoveries	(100,000)	(120,000)
Total	10,499,729	13,106,892
FOREST PROTECTION		
Salaries and Benefits	10,416,699	10,815,038
Operating Costs	6,702,779	7,466,098
Asset Acquisitions	311,100	244,419
Recoveries	(645,100)	(793,225)
Total	16,785,478	17,732,330
INTEGRATED RESOURCES MANAGEMENT		
Salaries and Benefits	8,646,745	9,228,530
Operating Costs	5,892,377	9,247,421
Asset Acquisitions	154,784	116,802
Grants and Contributions	4,000	4,000
Total	14,697,906	18,596,753
INVENTORY		
Salaries and Benefits	6,001,460	6,232,109
Operating Costs	7,480,722	8,247,134
Asset Acquisitions	108,254	100,039
Total	13,590,436	14,579,282
FOREST STAND MANAGEMENT		
Grants and Contributions	5,000,000	—

Vote 32

FIRE SUPPRESSION PROGRAM

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
22,533,620	Direct Fire Fighting (net of recoveries)	**22,533,620**
27,466,380	Fire Suppression Preparedness (net of recoveries)	**27,266,380**
50,000,000	Total Vote	**49,800,000**

VOTE DESCRIPTION

This vote provides for direct fire fighting and fire suppression programs of the ministry. Functions related to these programs and services are performed at provincial, regional and district levels, and include:

(a) *Direct Fire Fighting* — This sub-vote provides for fighting and extinguishing forest and range fires as required by the *Forest Act,* including *ex gratia* payments related to this program. Recoveries are received for the provision of these services to other provinces and countries.

(b) *Fire Suppression Preparedness* — This sub-vote provides for maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations. Recoveries are received for the provision of these services to other provinces and countries.

Vote 33

FOREST RENEWAL

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
29,413,734	Silviculture Administration (net of recoveries)	**28,619,721**
202,312,046	Forest Renewal Programs	**212,755,315**
231,725,780	Total Vote	**241,375,036**

VOTE DESCRIPTION

This vote provides for ministry silviculture and forest renewal initiatives, and includes:

(a) *Silviculture Administration* — This sub-vote provides for administration, advice, policies and procedures pertaining to reforestation, care and enhancement of Crown provincial forests and overall monitoring and functional direction of provincial silviculture activities. Grants are provided to enhance silviculture program implementation. Administration costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(b) *Forest Renewal Programs* — This sub-vote provides for the transfer of funds to the Sustainable Environment Fund Special Account. The account provides for environmental protection and resource renewal initiatives Forest renewal initiatives funded in the account include: the provision of tree seeds and seedlings required for provincial reforestation projects; basic silviculture activities associated with Crown lands areas harvested prior to October 1, 1987 and areas denuded by major fire and pest outbreaks; programs delivered by the province under the cost-shared $300,000,000 Forest Resources Development Subsidiary Agreement; and subsequent cost-shared federal/provincial forest development agreements, or new provincial programs intended to protect the investments and further the aims of the original agreement.

Vote 32

FIRE SUPPRESSION PROGRAM

Group Account Classification

DIRECT FIRE FIGHTING

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	4,680,601	**4,680,601**
Operating Costs	15,397,169	**14,397,169**
Asset Acquisitions	4,455,850	**4,455,850**
Recoveries	(2,000,000)	**(1,000,000)**
Total	22,533,620	**22,533,620**

FIRE SUPPRESSION PREPAREDNESS

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	2,005,777	**2,005,777**
Operating Costs	19,970,655	**19,494,570**
Asset Acquisitions	7,489,948	**6,766,033**
Recoveries	(2,000,000)	**(1,000,000)**
Total	27,466,380	**27,266,380**

Vote 33

FOREST RENEWAL

Group Account Classification

SILVICULTURE ADMINISTRATION

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	25,079,818	**25,989,249**
Operating Costs	6,672,276	**6,521,002**
Asset Acquisitions	731,640	**606,424**
Grants and Contributions	180,000	**180,000**
Recoveries	(3,250,000)	**(4,676,954)**
Total	29,413,734	**28,619,721**

FOREST RENEWAL PROGRAMS

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	202,312,046	**212,755,315**

Special Account

FOREST STAND MANAGEMENT FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
3,518		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
	5,000,000	Revenue	—	
	5,000,000	Expenditure	—	
—	—	Net Revenue (Expenditure)	—	—
(3,518)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
—		**Total Account Balance at the End of the Fiscal Year**		—

SPECIAL ACCOUNT DESCRIPTION

This account was originally established as a fund by the *Forest Stand Management Fund Act, 1986*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The purpose of the account is to provide for enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund (Vote 31), the Government of Canada, municipalities, the forest industry, forest sector unions and others.

No financing transactions or operating transactions are provided for under this account in 1990/91.

Special Account

SMALL BUSINESS FOREST ENTERPRISE

Estimates 1989/90 $	$		Estimates 1990/91 $	$
131,550,165		**Total Account Balance at the Beginning of the Fiscal Year**		59,880,776
		Operating Transactions		
		Revenue		
	87,100,000	— Upset Stumpage	90,808,677	
	63,400,000	— Bonus Stumpage	57,465,489	
	1,700,000	— Annual Fees and Billing	1,435,001	
	152,200,000		149,709,167	
		Expenditure		
	15,500,000	— Administration	16,581,001	
	6,900,000	— Harvesting - Sales	9,182,071	
	26,800,000	— Harvesting - Roads	23,982,583	
	12,500,000	— Silviculture	22,671,996	
	1,200,000	— Protection	1,508,956	
	62,900,000		73,926,607	
89,300,000	89,300,000	Net Revenue (Expenditure)	75,782,560	75,782,560
(92,039,389)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
(68,930,000)		*Less:* Return to the General Fund		(59,926,136)
59,880,776		**Total Account Balance at the End of the Fiscal Year**		75,737,200

SPECIAL ACCOUNT DESCRIPTION

This account was established in 1988 through an amendment to section 87.1 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise program and provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; and annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program.

Expenditure is for program administration, construction and maintenance of logging roads and bridges, costs of selling timber, basic silviculture to restock logged lands, and other activities incidental to the operation of the program.

Revenue in excess of current expenditures and future basic silviculture requirements is transferred to the General Fund.

No financing transactions are provided for under this account.

Special Account

SOUTH MORESBY IMPLEMENTATION — FOREST REPLACEMENT

Estimates 1989/90 $	Estimates 1989/90 $		Estimates 1990/91 $	Estimates 1990/91 $
24,589,546		**Total Account Balance at the Beginning of the Fiscal Year**		**24,266,013**
		Operating Transactions		
	2,358,000	Revenue	**2,455,317**	
	3,430,000	Expenditure	**3,430,000**	
(1,072,000)	(1,072,000)	Net Revenue (Expenditure)	**(974,683)**	**(974,683)**
748,467		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
24,266,013		**Total Account Balance at the End of the Fiscal Year**		**23,291,330**

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture activities on coastal forest lands.

The account can be credited with contributions from the General Fund, the federal government and accrued interest (General Fund).

No financing transactions are provided for under this account.

MINISTRY OF GOVERNMENT MANAGEMENT SERVICES AND MINISTER RESPONSIBLE FOR WOMEN'S PROGRAMS

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	259,265	34	Minister's Office	**284,000**	
	29,180,750	35	Ministry Operations	**32,212,980**	
	10	36	Pensions and Employee Benefits Administration	**10**	
	10	37	Pensions and Employee Benefits Contributions	**10**	
29,440,035			**Total Voted Expenditure**		**32,497,000**
			Special Accounts (Statutory)		
	5,800,000	(S)	Purchasing Commission Working Capital	**4,455,000**	
5,800,000			Total Special Accounts		**4,455,000**
35,240,035			**Total General Fund Expenditure**		**36,952,000**
662			**Total Fulltime Equivalent (FTE) Employment**[2]		**669**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION[3]		
	36,310,885		Salaries and Benefits	**38,776,487**	
	21,233,768		Operating Costs	**23,742,821**	
	3,288,480		Asset Acquisitions	**2,976,497**	
	110,000		Grants and Contributions	**1,036,400**	
	656,664		Other Expenditures	**175,000**	
	(32,159,762)		Recoveries	**(34,210,205)**	
29,440,035			**Total Voted Expenditure**		**32,497,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

[3] Group Account Classification expenditure is presented excluding major cross government costs (comprising costs of inventories purchased by the Queen's Printer, fuel and oil purchased by the Vehicle Management Branch, and certain postal and distribution services, budgeted in Vote 35, and pensions and employee benefits budgeted in Vote 37) which are budgeted centrally by the ministry and recovered from special offices and ministries.

Vote 34

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
259,265	Total Vote	**284,000**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Government Management Services and Minister Responsible for Women's Programs, and includes the salaries of the minister and the immediate staff.

Vote 34

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	239,265	**262,000**
Operating Costs	18,000	**19,000**
Asset Acquisitions	2,000	**3,000**
Total	259,265	**284,000**

Vote 35

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
8,376,063		Administration and Support Services (net of recoveries)		8,987,350
1,531,774		Women's Programs (net of recoveries)		2,553,441
4,385,474		Purchasing Commission (net of recoveries)		4,566,806
10,966,452		Government Services (net of recoveries)		11,278,583
	10	—Postal and Distribution Services	10	
	10	—Queen's Printer	10	
	2,375,654	—Vehicle Management	2,299,760	
	8,590,778	—Air Services	8,576,585	
	—	—Program Support and Systems	402,218	
2,419,987		Office of Information Technology (net of recoveries)		2,491,800
1,501,000		British Columbia OnLine Service		2,335,000
29,180,750		Total Vote		32,212,980

VOTE DESCRIPTION

This vote provides for central services to the Legislature, the Executive Council, special offices, ministries and participating public bodies and for administration of the *Queen's Printer Act*, and the *Purchasing Commission Act*. Major activities include:

(a) *Administration and Support Services* — This sub-vote provides for administration and support services to the ministry including executive, financial and administrative, human resources, information systems, and ministry information services; evaluating government re-structuring initiatives; and government-wide management training and development. Provision is made for some expenses incurred by the Legislature and the Office of the Premier. This sub-vote also provides for cabinet committee expenses and travel expenses within Canada for members of the Executive Council, Parliamentary Secretaries, and related staff. Recoveries are received from special offices and ministries for the provision of management training and development services.

(b) *Women's Programs* — This sub-vote provides for measures to improve the economic and social status of women in British Columbia, including public information and consultation programs, and for the coordination of government programs related to economic and social issues of concern to women. Grants and contributions are provided to further the role of women in society.

(c) *Purchasing Commission* — This sub-vote provides for procurement services related to the acquisition of commodities and services for special offices, ministries and participating public bodies, and development and administration of public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered. Costs directly associated with administration of the Purchasing Commission Working Capital Special Account are recovered from the account.

(d) *Government Services* — This sub-vote provides for central services to special offices, ministries and participating public bodies including:

(i) *Postal and Distribution Services* — provides for province-wide mail processing, courier, mail preparation and mail list services. Costs are fully recovered from special offices, ministries and participating public bodies and the public;

(ii) *Queen's Printer* — provides for in-plant printing requirements of government, photocopier analysis and procurement, forms storage and distribution, and the purchase of printing services, office stationery and protocol giftware. Provision is also made for publishing the British Columbia Gazette Parts I and II, and for management of the government's copyright. Costs are fully recovered from special offices, ministries, participating public bodies and the public;

(iii) *Vehicle Management* — provides for management of the government's light vehicle fleet, including the provision of mechanical maintenance by private sector service centres, development of vehicle standards and policy, coordination of government vehicle purchases, and management of contracts for daily and monthly vehicle rentals. A portion of these costs is recovered from special offices and ministries;

(iv) *Air Services* — provides for air transportation services required by government, and for air ambulance services. This includes acquisition and maintenance of aircraft, pilot crews and related operating costs. A portion of these costs is recovered from special offices, ministries and participating public bodies for staff travelling on government aircraft; and

(v) *Program Support and Systems* — provides for executive management, policy development, strategic planning, special projects, management information and employee communications for Government Services.

(e) *Office of Information Technology* — This sub-vote provides for the analysis, advice and coordination of the government's information technology and telecommunications strategies and policy issues, including technology standards, security policies and education.

(f) *British Columbia OnLine Service* — This sub-vote provides for an electronic information network providing remote access to multiple government registry databases.

Vote 35

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,017,549	**3,622,480**
Operating Costs	5,004,550	**5,424,770**
Asset Acquisitions	712,300	**425,100**
Other Expenditures	291,664	**110,000**
Recoveries	(650,000)	**(595,000)**
Total	8,376,063	**8,987,350**
WOMEN'S PROGRAMS		
Salaries and Benefits	668,026	**1,000,503**
Operating Costs	615,568	**560,031**
Asset Acquisitions	194,180	**14,747**
Grants and Contributions	110,000	**1,036,400**
Recoveries	(56,000)	**(58,240)**
Total	1,531,774	**2,553,441**
PURCHASING COMMISSION		
Salaries and Benefits	5,617,717	**5,899,585**
Operating Costs	1,378,000	**1,828,247**
Asset Acquisitions	116,000	**65,650**
Recoveries	(2,726,243)	**(3,226,676)**
Total	4,385,474	**4,566,806**
GOVERNMENT SERVICES		
Salaries and Benefits	11,671,875	**13,029,787**
Operating Costs	21,635,036	**36,534,000**
Asset Acquisitions	1,663,000	**1,866,000**
Other Expenditures	22,277,000	**31,757,000**
Recoveries	(46,280,459)	**(71,908,204)**
Total	10,966,452	**11,278,583**
OFFICE OF INFORMATION TECHNOLOGY		
Salaries and Benefits	1,319,987	**1,472,027**
Operating Costs	1,300,000	**939,773**
Asset Acquisitions	—	**80,000**
Other Expenditures	300,000	**—**
Recoveries	(500,000)	**—**
Total	2,419,987	**2,491,800**
BRITISH COLUMBIA ONLINE SERVICE		
Operating Costs	1,351,000	**2,335,000**
Asset Acquisitions	150,000	**—**
Total	1,501,000	**2,335,000**

Vote 36

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
6,226,093	Pensions Administration	**7,427,095**
407,363	Employee Benefits Administration	**447,000**
(6,633,446)	Recoveries From Special Offices, Ministries and Pension Funds	**(7,874,085)**
10	Total Vote	**10**

VOTE DESCRIPTION

This vote provides for operation of the Superannuation Commission including:

(a) *Pensions Administration* — This sub-vote provides for development of pension policies and operation of eight pension plans as authorized by the following statutes or regulations:
Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
BC Rail Ltd. pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations; and
Workers' Compensation Board superannuation fund regulations.

(b) *Employee Benefits Administration* — This sub-vote provides for administration of employee benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.

(c) *Recoveries from Special Offices, Ministries and Pension Funds* — This sub-vote provides for full recovery of costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Vote 36

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
PENSIONS ADMINISTRATION		
Salaries and Benefits	3,154,093	**3,310,095**
Operating Costs	2,626,000	**3,600,000**
Asset Acquisitions	446,000	**517,000**
Total	6,226,093	**7,427,095**
EMPLOYEE BENEFITS ADMINISTRATION		
Salaries and Benefits	309,363	**345,000**
Operating Costs	93,000	**97,000**
Asset Acquisitions	5,000	**5,000**
Total	407,363	**447,000**
RECOVERIES FROM SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS		
Recoveries	(6,633,446)	**(7,874,085)**

Vote 37

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
87,622,010		Pension Contributions and Retirement Benefits (net of recoveries)		95,200,010
	68,010,010	—Provincial Pension	75,500,010	
	3,000,000	—Miscellaneous Statutory Items	1,500,000	
	14,181,000	—Canada Pension	16,100,000	
	281,000	—Members of the Legislative Assembly Superannuation	300,000	
	2,150,000	—Death and Retiring Benefits	1,800,000	
90,378,000		Employee Health, Insurance and Other Benefits (net of recoveries)		99,800,000
	20,288,000	—Extended Health and Dental	21,955,000	
	4,182,000	—Group Insurance	4,700,000	
	21,500,000	—Medical Services Plan	23,840,000	
	10,985,000	—Long Term Disability	12,365,000	
	20,303,000	—Unemployment Insurance	24,400,000	
	8,400,000	—Workers' Compensation	7,500,000	
	4,720,000	—Other Benefits	5,040,000	
(178,000,000)		Recoveries From Special Offices and Ministries		(195,000,000)
10		Total Vote		10

VOTE DESCRIPTION

This vote provides for statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits*:

- (i) *Provincial Pension* — provides for employer contributions as required by the *Pension (Public Service) Act;*
- (ii) *Miscellaneous Statutory Items* — provides for the employer's minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service;
- (iii) *Canada Pension* — provides for employer contributions to the Canada Pension Plan;
- (iv) *Members of the Legislative Assembly Superannuation* — provides for government contributions as required by the *Legislative Assembly Allowances and Pension Act;* and
- (v) *Death and Retiring Benefits* — provides for death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office.

(b) *Employee Health, Insurance and Other Benefits:*

- (i) *Extended Health and Dental* — provides for employer costs for the extended health and dental plan;
- (ii) *Group Insurance* — provides for employer costs for the group life insurance plan;
- (iii) *Medical Services Plan* — provides for full payment by the employer of employees' and pensioners' medical services plan premiums;
- (iv) *Long Term Disability* — provides for employer contributions to the long term disability plan;
- (v) *Unemployment Insurance* — provides for employer costs for unemployment insurance premiums;
- (vi) *Workers' Compensation* — provides for employer costs of benefits paid to eligible employees by the Workers' Compensation Board; and
- (vii) *Other Benefits* — provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) *Recoveries from Special Offices and Ministries* — This sub-vote provides for full recovery, from all special offices and ministries, of pension contributions and retirement benefits, and employee health, insurance and other benefits for employees covered by these plans and receiving these benefits.

Vote 37

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS		
Salaries and Benefits	89,262,010	**96,700,010**
Recoveries	(1,640,000)	**(1,500,000)**
Total	87,622,010	**95,200,010**
EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS		
Salaries and Benefits	99,051,000	**108,135,000**
Recoveries	(8,673,000)	**(8,335,000)**
Total	90,378,000	**99,800,000**
RECOVERIES FROM SPECIAL OFFICES AND MINISTRIES		
Recoveries	(178,000,000)	**(195,000,000)**

Special Account

PURCHASING COMMISSION WORKING CAPITAL

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
		Account Balance at the Beginning of the Fiscal Year		
	(14,453,311)	From Operations	**(17,911,311)**	
	20,000,000	From Statutory Authority	**24,000,000**	
5,546,689		Total		**6,088,689**
		Operating Transactions		
	28,700,000	Revenue	**34,510,000**	
	34,500,000	Expenditure	**38,965,000**	
(5,800,000)	(5,800,000)	Net Revenue (Expenditure)	**(4,455,000)**	**(4,455,000)**
2,342,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
		Account Balance at the End of the Fiscal Year		
	(17,911,311)	From Operations	**(22,366,311)**	
	20,000,000	From Statutory Authority	**24,000,000**	
2,088,689		Total		**1,633,689**

SPECIAL ACCOUNT DESCRIPTION

This account was established by authority of the *Purchasing Commission Act, 1985* to provide the Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to special offices, ministries and participating public bodies; disposal of surplus materiel of special offices, ministries and participating public bodies; establishment and operation of warehouses for storage of inventory and surplus materiel; provision of technical services to support the economic use of supplies by special offices, ministries and participating public bodies; and, in conjunction with the aforementioned purposes, entry into supply arrangements to stimulate economic activity in the province pursuant to the public sector purchasing policy.

All expenditures are recoverable. Expenditures may exceed revenue in any year by the amount of the statutory spending authority shown in the *Estimates* and provided for by the *Supply Act* minus the net deficiency from operations carried forward from previous years. For 1990/91, this statutory spending authority is $24,000,000.

All purchases other than inventories are fully expensed when they are made. The expenditure of the account, net of revenue, is included in the General Fund expenditure of the ministry.

No financing transactions are provided for under this account.

MINISTRY OF HEALTH

Summary[1]

BUDGETARY EXPENDITURE

Estimates 1989/90 $	$	Vote No.		Estimates 1990/91 $	$
			Voted Appropriations		
	333,960	38	Minister's Office	352,605	
	2,941,446,926	39	Ministry Operations	3,367,859,624	
	1,372,268,389	40	Medical Services Commission and Pharmacare	1,434,501,771	
4,314,049,275			**Total Voted Expenditure**		4,802,714,000
			Special Accounts (Statutory)		
—			None		—
4,314,049,275			**Total General Fund Expenditure**		4,802,714,000
3,813			**Total Fulltime Equivalent (FTE) Employment**[2]		3,906

FINANCING TRANSACTIONS

Hospital Innovation Incentive Program

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90 $	$		Estimates 1990/91 $	$
	191,417,029	Salaries and Benefits	220,404,292	
	114,945,544	Operating Costs	125,485,092	
	8,680,960	Asset Acquisitions	10,383,061	
	4,004,778,602	Grants and Contributions	4,455,017,115	
	1,898,422	Other Expenditures	1,899,641	
	(7,671,282)	Recoveries	(10,475,201)	
4,314,049,275		**Total Voted Expenditure**		4,802,714,000

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 38

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
333,960	Total Vote	**352,605**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Vote 38

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	329,473	**348,118**
Operating Costs	4,487	**4,487**
Total	333,960	**352,605**

Vote 39

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
71,630,165		Administration and Support Services (net of recoveries)		78,203,432
295,697,564		Community and Family Health (net of recoveries)		340,830,529
	155,129,299	—Mental Health	172,883,253	
	90,325,081	—Environmental, Family and Preventive Health	113,511,071	
	24,648,038	—Forensic Psychiatric Services	27,043,402	
	25,595,146	—British Columbia Centre for Disease Control	27,392,803	
2,077,337,589		Hospital Programs		2,381,469,038
	6,770,457	—Program Management	7,522,428	
	1,936,225,452	—Operating Contributions to Hospitals	2,215,409,930	
	98,833,680	—Hospital Construction and Renovation	114,944,796	
	35,508,000	—Hospital Equipment	43,591,884	
430,687,823		Continuing Care Services		489,786,440
	4,392,560	—Program Management	6,325,152	
	3,124,800	—Group Homes for the Handicapped	4,399,539	
	304,607,106	—Residential Care	335,769,359	
	102,801,426	—Home Support Services	125,403,528	
	15,761,931	—Long Term Care Assessments	17,888,862	
66,093,785		Emergency Health Services (net of recoveries)		77,570,185
	2,634,885	—Program Management	3,323,801	
	63,458,900	—Ambulance Services	74,246,384	
2,941,446,926		Total Vote		3,367,859,624

VOTE DESCRIPTION

This vote provides for administration, operation and delivery of health care, health promotion and educational services including:

(a) *Administration and Support Services* — This sub-vote provides for policy development and strategic studies in health care and health promotion, and administrative and support services to the ministry's operating programs. The sub-vote includes the deputy minister's office, vital statistics, communications and education, human resources, financial services, policy, planning and legislation, operational review, and staff development and safety programs. The sub-vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including telecommunications, computer systems and consulting services, building occupancy, library services, health disaster planning and coordination and vehicle management. Contributions are provided to district registrars, marriage license issuers and marriage commissioners for duties performed on behalf of the ministry. Recoveries are received from the distribution of supplies and provision of services within the ministry and to other agencies.

(b) *Community and Family Health* — This sub-vote provides for services in mental health; environmental, family and preventive health; forensic psychiatry, disease control; and health promotion activities. This sub-vote receives recoveries from the Medical Services Plan for salaried and sessional medical services:

(i) *Mental Health* — provides for management and operation of mental health centres, Burnaby Psychiatric Services and the residential care program. Contributions are provided to the Greater Vancouver Mental Health Services Society, the British Columbia Mental Health Society (Riverview Hospital) and funded agency community residential, rehabilitation and day care programs. Recoveries are received from the federal government for research of sexual abuse.

(ii) *Environmental, Family and Preventive Health* — provides for management and operation of environmental, family and preventive health programs and the Office of Health Promotion. These programs include public health inspection, facilities licensing, epidemiology, medical health officers, environmental health assessment, health services for school students and special needs pupils, child and youth mental health, public health nursing, health promotion and education, speech and hearing, nutrition, dental services, services to multi-handicapped persons through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support, special care initiatives, operation of a toll-free telephone referral service and services to persons with head injuries. Contributions are provided to agencies and municipalities for some services. Recoveries are received from the Ministry of Social Services and Housing for community placement of clients.

(iii) *Forensic Psychiatric Services* — provides for management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Contributions are provided to various agencies to administer sex offender treatment programs and to the Family Violence Institute;

(Continued on page 136)

Vote 39

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	17,729,393	**19,993,160**
Operating Costs	50,389,962	**53,621,636**
Asset Acquisitions	2,791,314	**3,851,675**
Grants and Contributions	670,496	**686,742**
Other Expenditures	346,000	**347,219**
Recoveries	(297,000)	**(297,000)**
Total	71,630,165	**78,203,432**
COMMUNITY AND FAMILY HEALTH		
Salaries and Benefits	85,502,697	**96,666,341**
Operating Costs	21,819,819	**23,459,156**
Asset Acquisitions	2,577,489	**2,741,057**
Grants and Contributions	190,772,419	**225,742,754**
Other Expenditures	1,539,422	**1,539,422**
Recoveries	(6,514,282)	**(9,318,201)**
Total	295,697,564	**340,830,529**

(Continued on page 137)

Vote 39 — *Continued*

(iv) *British Columbia Centre for Disease Control* — provides for management and operation of programs including clinical services for tuberculosis, sexually transmitted diseases, laboratory and pharmacy services, radiation protection, kidney dialysis and other medical services. Contributions are provided to municipalities for the delivery of certain programs. Recoveries are received from the federal government for tuberculosis services to Native Indians and from school districts for some health services.

(c) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals. Included in this sub-vote is a provision for hospital liability indemnification and funding for hospitals, in coordination with community based agencies, to seek and administer more efficient and effective methods of meeting the health needs of the population served. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies, out-of-province hospital services and payments for computer services shared by hospitals. In addition, this sub-vote provides contributions for payment of the provincial government's share of debt servicing for hospital and non-profit long term care facility construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(d) *Continuing Care Services* — This sub-vote provides for program management, direct services and contributions to programs serving residents of British Columbia requiring assistance in carrying out daily living activities, but not requiring the high level of care provided by an acute care hospital. Direct services include home nursing care, long term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies providing care for clients in their own homes, adult day care for clients unable to cope fully in the community but not requiring full time use of a facility and group homes for the handicapped. Contributions are also provided to municipalities and health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients. This sub-vote also provides for the Office for Seniors which was established to coordinate policies and programs for seniors, and to promote their well-being. The Office provides administrative support to the Minister Responsible for Seniors and is the Secretariat for the Seniors' Advisory Council.

(e) *Emergency Health Services* — This sub-vote provides for program management and emergency health services through the British Columbia Ambulance Service, including ground and air ambulance service throughout the province and training programs for emergency medical assistants and paramedic crews. A public relations program which focuses on health promotion and public awareness of the service is an integral part of the British Columbia Ambulance Service. The Emergency Health Services Commission Licensing Board provides for the examination and licensing of emergency medical personnel. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.

Vote 39 — *Continued*

	Estimates 1989/90 $	**Estimates 1990/91 $**
HOSPITAL PROGRAMS		
Salaries and Benefits	5,401,005	**5,933,568**
Operating Costs	1,220,452	**1,439,482**
Asset Acquisitions	11,000	**11,378**
Grants and Contributions	2,070,692,132	**2,374,071,610**
Other Expenditures	13,000	**13,000**
Total	2,077,337,589	**2,381,469,038**
CONTINUING CARE SERVICES		
Salaries and Benefits	20,440,372	**24,476,764**
Operating Costs	2,935,762	**3,825,318**
Asset Acquisitions	25,501	**47,545**
Grants and Contributions	407,286,188	**461,436,813**
Total	430,687,823	**489,786,440**
EMERGENCY HEALTH SERVICES		
Salaries and Benefits	46,852,557	**56,197,349**
Operating Costs	15,786,245	**17,678,496**
Asset Acquisitions	2,514,983	**2,754,340**
Grants and Contributions	1,550,000	**1,550,000**
Recoveries	(610,000)	**(610,000)**
Total	66,093,785	**77,570,185**

Vote 40

MEDICAL SERVICES COMMISSION AND PHARMACARE

Classification by Sub-Vote

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
1,177,675,867		Medical Services Commission (net of recoveries)		**1,207,263,938**
	30,979,500	—Administration	**33,464,571**	
	1,146,696,367	—Medical Services Plan	**1,173,799,367**	
194,592,522		Pharmacare		**227,237,833**
	2,761,522	—Administration	**3,241,180**	
	191,831,000	—Pharmacare Programs	**223,996,653**	
1,372,268,389		Total Vote		**1,434,501,771**

VOTE DESCRIPTION

This vote provides for payment for insured services, and development and administration of policies and programs, including health promotion, under the Medical Services Plan and Pharmacare including:

(a) *Medical Services Commission* — This sub-vote provides for administration of the Medical Services Plan and payments from the Plan. Administration includes registration of subscribers, billing and processing of premiums, auditing claims for benefits and negotiation of contracts with practitioners. Medical Services Plan premiums flow directly into General Fund revenue. Expenditures include payments to physicians, dental surgeons, other practitioners and laboratories, on a fee-for-service basis according to schedules of fees approved by the Commission and on a contract, salaried and sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association. Recoveries are received for certain data processing services provided to practitioners.

(b) *Pharmacare* — This sub-vote provides for administration of Pharmacare and payment of Pharmacare benefits. Administration includes verification and processing of claims, negotiation and monitoring of Pharmacy Participation Agreements, drug utilization monitoring and establishment of benefits and reimbursement policies under the program. Expenditures include grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies, home oxygen, prosthetic appliances and other approved benefits.

Vote 40

MEDICAL SERVICES COMMISSION AND PHARMACARE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
MEDICAL SERVICES COMMISSION		
Salaries and Benefits	13,227,746	**14,415,538**
Operating Costs	17,004,946	**18,087,225**
Asset Acquisitions	746,808	**961,808**
Grants and Contributions	1,146,946,367	**1,174,049,367**
Recoveries	(250,000)	**(250,000)**
Total	1,177,675,867	**1,207,263,938**

	Estimates 1989/90 $	**Estimates 1990/91 $**
PHARMACARE		
Salaries and Benefits	1,933,786	**2,373,454**
Operating Costs	5,783,871	**7,369,292**
Asset Acquisitions	13,865	**15,258**
Grants and Contributions	186,861,000	**217,479,829**
Total	194,592,522	**227,237,833**

Financing Transaction

HOSPITAL INNOVATION INCENTIVE PROGRAM

Estimates 1989/90 $		Estimates 1990/91 $
—	Receipts	250,000
4,000,000	Disbursements	5,000,000
(4,000,000)	Net Cash Source (Requirement)	(4,750,000)

FINANCING TRANSACTION DESCRIPTION

Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through voted appropriations.

MINISTRY OF INTERNATIONAL BUSINESS AND IMMIGRATION

Summary[1]

Estimates 1989/90 $	 $	Vote No.		Estimates 1990/91 $	 $
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	317,646	41	Minister's Office	**331,900**	
	22,179,391	42	Ministry Operations	**21,533,100**	
	9,960,068	43	British Columbia Trade Development Corporation	**11,050,000**	
32,457,105			**Total Voted Expenditure**		**32,915,000**
			Special Accounts (Statutory)		
—			None		**—**
32,457,105			**Total General Fund Expenditure**		**32,915,000**
117			**Total Fulltime Equivalent (FTE) Employment**[2]		**116**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	7,441,897		Salaries and Benefits	**8,406,583**	
	10,509,140		Operating Costs	**9,399,217**	
	957,900		Asset Acquisitions	**735,200**	
	14,060,168		Grants and Contributions	**15,155,000**	
	(512,000)		Recoveries	**(781,000)**	
32,457,105			**Total Voted Expenditure**		**32,915,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 41

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
317,646	Total Vote	331,900

VOTE DESCRIPTION

This vote provides for the office of the Minister of International Business and Immigration, and includes the salaries of the minister and the immediate staff.

Vote 41

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	281,646	**295,900**
Operating Costs	31,000	**31,000**
Asset Acquisitions	5,000	**5,000**
Total	317,646	**331,900**

Vote 42

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
9,736,299	Administration and Support Services	**9,715,100**
11,117,332	Investment and International Operations (net of recoveries)	**10,457,000**
1,325,760	Trade, Immigration and International Policy	**1,361,000**
22,179,391	Total Vote	**21,533,100**

VOTE DESCRIPTION

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *Administration and Support Services* — This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative, information systems and data processing services; and special projects. Grants are provided to encourage new investment, market development and other business development activities.

(b) *Investment and International Operations* — This sub-vote provides for programs to promote investment in the province, including initiatives to attract corporate and business immigration investment, and funding for the International Financial Centre, International Commercial Arbitration Centre and Asia Pacific Foundation. This sub-vote also provides for incoming and outgoing trade and investment missions; travel expenses outside of Canada, including the payment of prescribed allowances to Members of the Executive Council, Parliamentary Secretaries, and related staff; establishment and operation of out-of-province offices to promote trade and investment opportunities; operation and maintenance of British Columbia House in London, England; and grants to encourage investment and business immigration. Provision is also made for contributions to other entities towards the operation of foreign commercial offices. Certain program and seminar costs and costs incurred for the operation of British Columbia House in London, England are partially recovered.

(c) *Trade, Immigration and International Policy* — This sub-vote provides for development of provincial positions on trade negotiations, trade actions and related issues; statistical analysis of international economic trends; advisory services relating to the Canada/United States Free Trade Agreement and the General Agreement on Tariffs and Trade; immigration policy; and grants and contributions for program development and delivery.

Vote 42

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	2,090,759	**2,121,883**
Operating Costs	4,330,540	**4,397,217**
Asset Acquisitions	764,900	**596,000**
Grants and Contributions	2,550,100	**2,600,000**
Total	9,736,299	**9,715,100**
INVESTMENT AND INTERNATIONAL OPERATIONS		
Salaries and Benefits	4,208,732	**5,112,800**
Operating Costs	5,682,600	**4,486,000**
Asset Acquisitions	188,000	**134,200**
Grants and Contributions	1,550,000	**1,505,000**
Recoveries	(512,000)	**(781,000)**
Total	11,117,332	**10,457,000**
TRADE, IMMIGRATION AND INTERNATIONAL POLICY		
Salaries and Benefits	860,760	**876,000**
Operating Costs	465,000	**485,000**
Total	1,325,760	**1,361,000**

Vote 43

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
9,460,068	Development and Operating Costs	**10,050,000**
500,000	Export Financing Guarantee Program	**1,000,000**
9,960,068	Total Vote	**11,050,000**

VOTE DESCRIPTION

This vote provides for the following:

(a) *Development and Operating Costs* — This sub-vote provides for a contribution to the corporation for net operating costs. The corporation's mandate is to facilitate the export of British Columbia products and services. Programs include provision of business information, export counselling and training, export financing assistance and marketing.

(b) *Export Financing Guarantee Program* — This sub-vote provides for an annual contribution to a reserve fund from which loan guarantee payouts under the Export Financing Guarantee Program will be made. This program guarantees loans from, or bonding by, financial institutions to exporters who require working capital, performance bonds, or bid bonds to complete export orders.

Vote 43

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
DEVELOPMENT AND OPERATING COSTS		
Grants and Contributions	9,460,068	**10,050,000**
EXPORT FINANCING GUARANTEE PROGRAM		
Grants and Contributions	500,000	**1,000,000**

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	273,577	44	Minister's Office	**301,501**	
	26,373,218	45	Ministry Operations	**30,485,481**	
	50,717,444	46	Prevention and Treatment of Substance Abuse	**50,875,018**	
77,364,239			**Total Voted Expenditure**		**81,662,000**
			Special Accounts (Statutory)		
	100,000	(S)	Productivity Fund	**100,000**	
100,000			Total Special Accounts		**100,000**
77,464,239			**Total General Fund Expenditure**		**81,762,000**
580			**Total Fulltime Equivalent (FTE) Employment**[2]		**599**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	32,442,293		Salaries and Benefits	**37,274,738**	
	18,397,195		Operating Costs	**18,913,109**	
	2,270,549		Asset Acquisitions	**2,170,361**	
	31,450,138		Grants and Contributions	**32,612,525**	
	(7,195,936)		Recoveries	**(9,308,733)**	
77,364,239			**Total Voted Expenditure**		**81,662,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 44

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
273,577	Total Vote	**301,501**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Vote 44

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	255,677	**282,049**
Operating Costs	8,850	**10,352**
Asset Acquisitions	9,050	**9,100**
Total	273,577	**301,501**

Vote 45

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
3,935,849	Administration and Support Services (net of recoveries)	**4,892,716**
7,285,694	Labour Relations	**8,265,112**
6,705,112	Industrial Relations Council	**7,034,806**
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	**10**
1,403,811	British Columbia Council of Human Rights	**1,580,628**
3,551,096	Consumer Services	**4,599,497**
3,491,646	Liquor Control and Licensing	**4,112,712**
26,373,218	Total Vote	**30,485,481**

VOTE DESCRIPTION

This vote provides for ministry programs and activities, including:

(a) *Administration and Support Services* — This sub-vote provides for ministry management and central services including financial, personnel, communications, information systems and other administrative systems. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(b) *Labour Relations* — This sub-vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act*, support services to the Industrial Relations Council and British Columbia Council of Human Rights and related policy and statistical services.

(c) *Industrial Relations Council* — This sub-vote provides for administration of the *Industrial Relations Act*.

(d) *Workers' Compensation Review Board and Compensation Advisory Services* — This sub-vote provides for operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act* to review decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(e) *British Columbia Council of Human Rights* — This sub-vote provides for administration of provincial human rights legislation, including a public education program.

(f) *Consumer Services* — This sub-vote provides for promotion of fairness and understanding in the market place through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. This sub-vote provides for regulation of certain aspects of cemetery, motor dealer and travel firm operations; assistance to over-committed debtors through counselling and debt pooling arrangements; investigation of trade practice violations involving consumer loss; and for administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants.

(g) *Liquor Control and Licensing* — This sub-vote provides for overall policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Vote 45

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	1,506,320	**1,597,564**
Operating Costs	1,812,513	**2,759,361**
Asset Acquisitions	686,516	**690,791**
Grants and Contributions	32,500	**20,000**
Recoveries	(102,000)	**(175,000)**
Total	3,935,849	**4,892,716**
LABOUR RELATIONS		
Salaries and Benefits	5,695,177	**6,571,908**
Operating Costs	1,457,164	**1,507,870**
Asset Acquisitions	58,353	**92,439**
Grants and Contributions	75,000	**92,895**
Total	7,285,694	**8,265,112**
INDUSTRIAL RELATIONS COUNCIL		
Salaries and Benefits	4,259,454	**4,660,640**
Operating Costs	2,010,449	**2,105,912**
Asset Acquisitions	435,209	**268,254**
Total	6,705,112	**7,034,806**
WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES		
Salaries and Benefits	4,355,294	**5,652,191**
Operating Costs	1,543,078	**1,869,563**
Asset Acquisitions	142,534	**479,989**
Recoveries	(6,040,896)	**(8,001,733)**
Total	10	**10**
BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS		
Salaries and Benefits	817,596	**1,009,023**
Operating Costs	434,511	**454,232**
Asset Acquisitions	59,904	**7,513**
Grants and Contributions	91,800	**109,860**
Total	1,403,811	**1,580,628**
CONSUMER SERVICES		
Salaries and Benefits	2,456,580	**3,205,315**
Operating Costs	1,063,301	**1,323,915**
Asset Acquisitions	29,215	**40,267**
Grants and Contributions	2,000	**30,000**
Total	3,551,096	**4,599,497**
LIQUOR CONTROL AND LICENSING		
Salaries and Benefits	2,596,659	**3,249,205**
Operating Costs	800,319	**768,976**
Asset Acquisitions	94,668	**94,531**
Total	3,491,646	**4,112,712**

Vote 46

PREVENTION AND TREATMENT OF SUBSTANCE ABUSE

Estimates 1989/90 $		Estimates 1990/91 $
50,717,444	Total Vote (net of recoveries)	**50,875,018**

VOTE DESCRIPTION

This vote provides for management, operation and delivery of existing and new programs to prevent or treat substance abuse including ministry operated outpatient clinics, detoxification centres, residential treatment centres and financial contributions to private agencies for these services. This vote also provides for the CounterAttack Program. Recoveries are received from the Medical Services Plan for salaried and sessional physicians.

Vote 46

PREVENTION AND TREATMENT OF SUBSTANCE ABUSE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	10,499,536	**11,046,843**
Operating Costs	9,267,010	**8,112,928**
Asset Acquisitions	755,100	**487,477**
Grants and Contributions	31,248,838	**32,359,770**
Recoveries	(1,053,040)	**(1,132,000)**
Total	50,717,444	**50,875,018**

Special Account

PRODUCTIVITY FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
500,000		**Total Account Balance at the Beginning of the Fiscal Year**		**500,000**
		Operating Transactions		
	—	Revenue	**—**	
	100,000	Expenditure	**100,000**	
(100,000)	(100,000)	Net Revenue (Expenditure)	**(100,000)**	**(100,000)**
100,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
500,000		**Total Account Balance at the End of the Fiscal Year**		**400,000**

SPECIAL ACCOUNT DESCRIPTION

This account was originally established as a fund by the *Industrial Relations Reform Act, 1987*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The purpose of the account is to provide $500,000 to assist in making British Columbia competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in British Columbia. No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	311,570	47	Minister's Office	330,518	
	70,965,359	48	Ministry Operations	73,387,482	
	288,300,000	49	Municipal Revenue Sharing	351,900,000	
359,576,929			**Total Voted Expenditure**		425,618,000
			Special Accounts (Statutory)		
	1,600,000	(S)	British Columbia Cultural Fund	1,700,000	
	1,650,000	(S)	Physical Fitness and Amateur Sports Fund	1,550,000	
	164,010	(S)	Provincial Computerization of Libraries	—	
	286,200,000	(S)	Revenue Sharing Fund	338,150,000	
	(288,300,000)		*Less* Transfer from Vote 49	(351,900,000)	
	1,612,000	(S)	University Endowment Lands Administration	1,762,000	
2,926,010			Total Special Accounts (net of transfers)		(8,738,000)
362,502,939			**Total General Fund Expenditure**		416,880,000
752			**Total Fulltime Equivalent (FTE) Employment**[2]		749

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90 $	$		Estimates 1990/91 $	$
	32,343,949	Salaries and Benefits	34,699,403	
	20,248,082	Operating Costs	20,367,170	
	1,831,845	Asset Acquisitions	2,055,403	
	307,211,400	Grants and Contributions	370,657,750	
	(2,058,347)	Recoveries	(2,161,726)	
359,576,929		**Total Voted Expenditure**		425,618,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 47

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
311,570	Total Vote	**330,518**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Municipal Affairs, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Vote 47

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	294,570	**313,518**
Operating Costs	17,000	**17,000**
Total	311,570	**330,518**

Vote 48

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
8,244,860	Administration and Support Services	**9,794,616**
6,182,678	Local Government Services	**6,618,282**
8,881,809	Assessment Services	**8,881,809**
16,697,305	Safety and Standards (net of recoveries)	**17,282,709**
3,541,386	University Endowment Lands (net of recoveries)	**3,366,595**
27,417,321	Culture, Recreation and Historic Resources (net of recoveries)	**27,443,471**
70,965,359	Total Vote	**73,387,482**

VOTE DESCRIPTION

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) *Administration and Support Services* — This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for budget coordination, financial and personnel administration, office management and accommodation, public affairs, information systems, administration of the *Home Owner Grant Act*, the Provincial/Municipal Partnership Program, and the Downtown Revitalization Program, and provincial contributions toward the general operation of the Provincial Capital Commission.

(b) *Local Government Services* — This sub-vote provides for review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services; collection, recording and assessment of municipal and regional statistical and related information; engineering analysis of local government water and sewerage construction projects; and investigations into local government issues. This sub-vote also provides for policy research and development, legislative review, advice and assistance in community and regional development processes as they relate to local government, and certain approvals under the *Islands Trust Act*. Grants and contributions are made to local governments for local services to provincial property as provided under the *Municipal Aid Act;* to offset the impact of the *Tourist Accommodation (Assessment Relief) Act* in some municipalities; to provide a grant equivalent to the Home Owner Grant to the Sechelt Indian Government District; and to assist local authorities in financing various projects and services. Provincial contributions are made toward the general operation of the Islands Trust.

(c) *Assessment Services* — This sub-vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable tax assessments.

(d) *Safety and Standards* — This sub-vote provides for public safety programs including the Office of the Fire Commissioner; establishment of building construction and safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, ski lifts, railways and pipelines; public education and training support for public safety personnel through contributions to the Fire Academy; investigations; and the licensing of technical personnel.

(e) *University Endowment Lands* — This sub-vote provides for management and operation of the University Endowment Lands including a contribution to the City of Vancouver for back-up fire protection services. The ratepayers' portion of the costs of providing services is recovered to the sub-vote.

(f) *Culture, Recreation and Historic Resources* — This sub-vote provides for delivery of government programs under the *Library Act*, the *Museum Act* including the operation of the Royal British Columbia Museum, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, and certain programs under the *Lottery Act;* and for the implementation of policies and programs in the areas of culture, amateur sports and recreation, and historic resources. Grants and contributions are made to organizations to support projects which complement these activities. This sub-vote also provides for management and promotion of historic sites including Barkerville and Fort Steele. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Vote 48

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	2,730,269	**2,973,643**
Operating Costs	4,511,301	**5,558,473**
Asset Acquisitions	293,290	**552,500**
Grants and Contributions	710,000	**710,000**
Total	8,244,860	**9,794,616**
LOCAL GOVERNMENT SERVICES		
Salaries and Benefits	2,956,901	**3,172,753**
Operating Costs	639,777	**522,283**
Asset Acquisitions	27,000	**17,896**
Grants and Contributions	2,559,000	**2,905,350**
Total	6,182,678	**6,618,282**
ASSESSMENT SERVICES		
Salaries and Benefits	97,763	**274,600**
Operating Costs	1,646,446	**1,469,609**
Asset Acquisitions	118,400	**118,400**
Grants and Contributions	7,019,200	**7,019,200**
Total	8,881,809	**8,881,809**
SAFETY AND STANDARDS		
Salaries and Benefits	12,131,741	**12,799,335**
Operating Costs	3,444,560	**3,311,701**
Asset Acquisitions	303,804	**355,473**
Grants and Contributions	817,200	**817,200**
Recoveries	—	**(1,000)**
Total	16,697,305	**17,282,709**
UNIVERSITY ENDOWMENT LANDS		
Salaries and Benefits	3,444,068	**3,613,962**
Operating Costs	1,410,065	**1,473,299**
Asset Acquisitions	24,600	**34,060**
Grants and Contributions	366,000	**66,000**
Recoveries	(1,703,347)	**(1,820,726)**
Total	3,541,386	**3,366,595**
CULTURE, RECREATION AND HISTORIC RESOURCES		
Salaries and Benefits	10,688,637	**11,551,592**
Operating Costs	8,578,933	**8,014,805**
Asset Acquisitions	1,064,751	**977,074**
Grants and Contributions	7,440,000	**7,240,000**
Recoveries	(355,000)	**(340,000)**
Total	27,417,321	**27,443,471**

Vote 49

MUNICIPAL REVENUE SHARING

Estimates 1989/90 $		Estimates 1990/91 $
288,300,000	Total Vote	**351,900,000**

VOTE DESCRIPTION

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which provides conditional and unconditional grants to British Columbia municipalities and regional districts. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments.

Vote 49

MUNICIPAL REVENUE SHARING

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	288,300,000	**351,900,000**

Special Account

BRITISH COLUMBIA CULTURAL FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
21,284,224		**Total Account Balance at the Beginning of the Fiscal Year**		**21,529,835**
		Operating Transactions		
	1,675,000	Revenue	**1,800,000**	
	1,600,000	Expenditure	**1,700,000**	
75,000	75,000	Net Revenue (Expenditure)	**100,000**	**100,000**
170,611		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
21,529,835		**Total Account Balance at the End of the Fiscal Year**		**21,629,835**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Centennial Cultural Fund Act, 1967*, and was renamed the British Columbia Cultural Fund effective March 31, 1972 pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act, 1979* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Special Account

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
20,458,274		**Total Account Balance at the Beginning of the Fiscal Year**		**20,188,274**
		Operating Transactions		
	1,545,000	Revenue	**1,500,000**	
	1,650,000	Expenditure	**1,550,000**	
(105,000)	(105,000)	Net Revenue (Expenditure)	**(50,000)**	**(50,000)**
(165,000)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
20,188,274		**Total Account Balance at the End of the Fiscal Year**		**20,138,274**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of, and participation in amateur sport by, residents of the province. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Special Account

PROVINCIAL COMPUTERIZATION OF LIBRARIES

Estimates 1989/90 $	Estimates 1989/90 $		Estimates 1990/91 $	Estimates 1990/91 $
120,911		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
	—	Revenue	—	
	164,010	Expenditure	—	
(164,010)	(164,010)	Net Revenue (Expenditure)	—	—
43,099		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
—		**Total Account Balance at the End of the Fiscal Year**		—

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Special Funds Act, 1980* and was later changed to a Special Account under the *Special Appropriations Act, 1982*. The account provided grants to public libraries in the province to institute automated cataloguing and circulating systems. The account was depleted in 1989/90.

The account was established in 1980 with an appropriation of $3,000,000 from the General Fund. No interest or other revenue was credited to the account. Administration costs were funded through voted appropriations.

No financing transactions were provided for under this account.

Special Account

REVENUE SHARING FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
52,693,215		**Total Account Balance at the Beginning of the Fiscal Year**		**81,027,339**
		Operating Transactions		
		Revenue		
	288,300,000	— Transfer From Voted Appropriation	**351,900,000**	
	—	— Interest	**5,800,000**	
	288,300,000		**357,700,000**	
		Expenditure		
	286,200,000	— Revenue Sharing Grants	**338,150,000**	
2,100,000	2,100,000	Net Revenue (Expenditure)	**19,550,000**	**19,550,000**
26,234,124		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
81,027,339		**Total Account Balance at the End of the Fiscal Year**		**100,577,339**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Revenue Sharing Act, 1977*, was continued as a fund under the *Revenue Sharing Act, 1979* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Money is paid into the account annually from the General Fund by way of a voted appropriation (Vote 49). Interest is paid on the Revenue Stabilization Account and Local Government Emergency Account. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue, including water rentals, plus any previous years' adjustments). Conditional grants are paid for general planning, policing, local health services, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Money for grants remaining unexpended in the fund at fiscal year-end remains in the fund balance.

The fund balance includes:

(a) Revenue Sharing Stabilization Account — funds from this account are available for purposes of grant stabilization.

(b) Local Government Emergency Account — funds from this account are available to address local government fiscal requirements resulting from economic or environmental emergencies.

(c) Committed Grants — grants which remain undisbursed, primarily related to conditions which have not been met.

At March 31, 1991 the account balance is expected to be $100,577,339 distributed as follows:

	$
Revenue Sharing Stabilization Account	35,000,000
Local Government Emergency Account	10,000,000
Committed Grants	55,577,339

No financing transactions are provided for under this account.

Special Account

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
2,995,708		**Total Account Balance at the Beginning of the Fiscal Year**		**3,127,242**
		Operating Transactions		
	1,859,000	Revenue	**1,790,000**	
	1,612,000	Expenditure	**1,762,000**	
247,000	247,000	Net Revenue (Expenditure)	**28,000**	**28,000**
(115,466)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
3,127,242		**Total Account Balance at the End of the Fiscal Year**		**3,155,242**

SPECIAL ACCOUNT DESCRIPTION

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

MINISTRY OF NATIVE AFFAIRS

Summary[1]

Estimates 1989/90 $	 $	Vote No.*		Estimates 1990/91 $	 $
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	279,458	50	Minister's Office	281,782	
	2,088,068	51	Native Affairs	2,774,218	
2,367,526			**Total Voted Expenditure**		3,056,000
			Special Accounts (Statutory)		
	2,750,000	(S)	First Citizens' Fund	2,490,000	
2,750,000			Total Special Accounts		2,490,000
5,117,526			**Total General Fund Expenditure**		5,546,000
26			**Total Fulltime Equivalent (FTE) Employment**[2]		30
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	1,303,868		Salaries and Benefits	1,545,653	
	468,158		Operating Costs	909,647	
	60,500		Asset Acquisitions	65,700	
	535,000		Grants and Contributions	535,000	
2,367,526			**Total Voted Expenditure**		3,056,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 50

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
279,458	Total Vote	**281,782**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Native Affairs, and includes the salaries of the minister and the immediate staff.

Vote 50

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	265,958	**268,282**
Operating Costs	11,000	**11,000**
Asset Acquisitions	2,500	**2,500**
Total	279,458	**281,782**

Vote 51

NATIVE AFFAIRS

Estimates 1989/90 $		Estimates 1990/91 $
2,088,068	Total Vote	**2,774,218**

VOTE DESCRIPTION

This vote provides for development of policy related to various native issues; coordination of inter-ministry work on program issues; liaison with Indian groups, local communities and the federal government on native issues; coordination of and support to the Premier's Council on Native Affairs as well as the Native Heritage, Language and Culture Advisory Committee; and administration of the First Citizens' Fund Special Account. Grants and contributions are provided to the Burns Lake Native Development Corporation and to various organizations for native community development initiatives.

Vote 51

NATIVE AFFAIRS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	1,037,910	**1,277,371**
Operating Costs	457,158	**898,647**
Asset Acquisitions	58,000	**63,200**
Grants and Contributions	535,000	**535,000**
Total	2,088,068	**2,774,218**

Special Account

FIRST CITIZENS' FUND

Estimates 1989/90 $	$		Estimates 1990/91 $	$
29,440,185		**Total Account Balance at the Beginning of the Fiscal Year**		**28,940,185**
		Operating Transactions		
	2,000,000	Revenue	**2,750,000**	
	2,750,000	Expenditure	**2,490,000**	
(750,000)	(750,000)	Net Revenue (Expenditure)	**260,000**	**260,000**
250,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
28,940,185		**Total Account Balance at the End of the Fiscal Year**		**29,200,185**

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969,* was continued under the *Funds Control Act, 1979,* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988.*

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia, by providing guarantees for loans made by financial institutions, and by providing other forms of financial assistance. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants, contributions, and provisions for doubtful accounts in support of native economic development, and grants for student bursaries and native friendship centre operations. Administration costs associated with the delivery of certain economic development programs are funded from the account.

No financing transactions are provided for under this account.

MINISTRY OF PARKS

Summary[1]

Estimates 1989/90 $	$	Vote No.		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	290,010	52	Minister's Office	301,610	
	34,918,419	53	Ministry Operations	36,820,390	
35,208,429			**Total Voted Expenditure**		37,122,000
			Special Accounts (Statutory)		
—			None		—
35,208,429			**Total General Fund Expenditure**		37,122,000
436			**Total Fulltime Equivalent (FTE) Employment**[2]		401

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90 $	$		Estimates 1990/91 $	$
	15,776,855	Salaries and Benefits	15,166,514	
	16,339,797	Operating Costs	17,813,256	
	3,554,777	Asset Acquisitions	4,600,230	
	25,000	Grants and Contributions	30,000	
	(488,000)	Recoveries	(488,000)	
35,208,429		**Total Voted Expenditure**		37,122,000

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 52

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
290,010	Total Vote	**301,610**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Parks, and includes the salaries of the minister and the immediate staff.

Vote 52

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	277,510	**287,615**
Operating Costs	10,500	**11,995**
Asset Acquisitions	2,000	**2,000**
Total	290,010	**301,610**

Vote 53

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
5,262,938	Program Management	**6,075,656**
27,605,481	Parks Operations	**27,944,734**
2,050,000	Parks Development (net of recoveries)	**2,800,000**
34,918,419	Total Vote	**36,820,390**

VOTE DESCRIPTION

This vote provides for development and management of programs and policies required to operate and maintain the park and ecological reserve systems, including:

(a) *Program Management* — This sub-vote provides for program direction of the provincial park and ecological reserve systems, coordination of outdoor recreation opportunities across the province, and marketing initiatives. Contributions are provided to non-profit organizations for outdoor recreation, education and safety programs.

(b) *Parks Operations* — This sub-vote provides for operation and on-going maintenance of the provincial park and ecological reserve systems to encourage educational, recreational and research use that is consistent with the conservation of the geological, plant, animal, marine and historical values of parks and ecological reserves.

(c) *Parks Development* — This sub-vote provides for development of the park system, including the Alexander Mackenzie Grease Trail, road and washroom facility construction, and major park enhancements. Costs of certain projects are recovered from the British Columbia Hydro and Power Authority and from the Skagit Environmental Endowment Commission.

Vote 53

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	Estimates 1990/91 $
PROGRAM MANAGEMENT		
Salaries and Benefits	2,600,021	**2,887,375**
Operating Costs	2,527,259	**3,057,571**
Asset Acquisitions	110,658	**100,710**
Grants and Contributions	25,000	**30,000**
Total	5,262,938	**6,075,656**
PARKS OPERATIONS		
Salaries and Benefits	12,899,324	**11,991,524**
Operating Costs	12,794,038	**13,655,690**
Asset Acquisitions	1,912,119	**2,297,520**
Total	27,605,481	**27,944,734**
PARKS DEVELOPMENT		
Operating Costs	1,008,000	**1,088,000**
Asset Acquisitions	1,530,000	**2,200,000**
Recoveries	(488,000)	**(488,000)**
Total	2,050,000	**2,800,000**

MINISTRY OF PROVINCIAL SECRETARY

Summary[1]

Estimates 1989/90 $	 $	Vote No.		Estimates 1990/91 $	 $
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	260,357	54	Minister's Office	272,757	
	21,867,038	55	Ministry Operations	22,786,243	
22,127,395			**Total Voted Expenditure**		23,059,000
			Special Accounts (Statutory)		
—			None		—
22,127,395			**Total General Fund Expenditure**		23,059,000
190			**Total Fulltime Equivalent (FTE) Employment**[2]		212
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	7,519,519		Salaries and Benefits	8,318,541	
	14,031,693		Operating Costs	14,600,261	
	692,351		Asset Acquisitions	692,578	
	259,100		Grants and Contributions	208,000	
	609,000		Other Expenditures	267,510	
	(984,268)		Recoveries	(1,027,890)	
22,127,395			**Total Voted Expenditure**		23,059,000

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 54

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
260,357	Total Vote	**272,757**

VOTE DESCRIPTION

This vote provides for the office of the Provincial Secretary, and includes the salaries of the Provincial Secretary and the immediate staff.

Vote 54

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	244,870	**260,257**
Operating Costs	13,987	**10,000**
Asset Acquisitions	1,500	**2,500**
Total	260,357	**272,757**

Vote 55

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
3,220,644	Administration and Support Services	**3,473,276**
13,392,050	Provincial Secretary (net of recoveries)	**13,984,677**
5,254,344	Public Affairs Bureau	**5,328,290**
21,867,038	Total Vote	**22,786,243**

VOTE DESCRIPTION

This vote provides for administration of the *Lottery Act, Election Act,* and *Document Disposal Act;* duties of the Office of the Provincial Secretary; and the Public Service Commission, including:

(a) *Administration and Support Services* — This sub-vote provides for general administration of the ministry including executive direction, public relations, financial services, personnel management, communications, facilities management, and information systems. The ministry provides administrative support to the Ministry of Tourism. This sub-vote also provides a grant to the Intergovernmental Conference Secretariat, and administrative support to the Cabinet Committee on Cultural Heritage and the Premier's Advisory Council for Persons with Disabilities.

(b) *Provincial Secretary* — This sub-vote provides for programs and activities of the Provincial Secretary. Acting as the secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and the government, including:

  (i) *Archives and Records Service* — provides for acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province. This program also provides for a centralized records management service for government including technical microfilming advice and support, and the performance of duties prescribed under the *Document Disposal Act.* Some costs are recovered for the storage, retrieval and disposal of records on behalf of Crown agencies;

  (ii) *Elections* — provides for administration of provincial elections, by-elections and plebiscites, and for compilation and maintenance of the voters list as required by the *Election Act;*

  (iii) *Government House* — provides for operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;

  (iv) *Legislative Buildings Services* — provides for administration of Orders in Council and appeals to the Executive Council, operation and maintenance costs of the Legislative Buildings and Government House, occupancy and related costs in Vancouver for the Executive Council and the Leader of the Opposition, and occupancy and maintenance costs of British Columbia House, Ottawa;

  (v) *Lottery Grants Administration* — provides for administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act.* All expenditures are recovered from the Lottery Fund Special Account;

  (vi) *Protocol* — provides for costs of official ceremonies, entertaining visiting dignitaries and guests of the province, government-hosted functions, government honours and awards, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship; and

  (vii) *Public Service Commission* — provides for fees and salaries of the Commissioners and staff, and expenses of the Commission in the processing and hearing of appeals under the *Public Service Act.*

(c) *Public Affairs Bureau* — This sub-vote provides for planning, coordination and implementation of communication policies and programs, general advertising, and information services for all special offices and ministries of government and certain public bodies.

Vote 55

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	1,424,791	**1,459,849**
Operating Costs	1,416,853	**1,623,114**
Asset Acquisitions	152,900	**112,313**
Grants and Contributions	149,100	**178,000**
Other Expenditures	77,000	**100,000**
Total	3,220,644	**3,473,276**
PROVINCIAL SECRETARY		
Salaries and Benefits	4,680,514	**5,355,145**
Operating Costs	8,565,853	**8,934,147**
Asset Acquisitions	487,951	**525,765**
Grants and Contributions	110,000	**30,000**
Other Expenditures	532,000	**167,510**
Recoveries	(984,268)	**(1,027,890)**
Total	13,392,050	**13,984,677**
PUBLIC AFFAIRS BUREAU		
Salaries and Benefits	1,169,344	**1,243,290**
Operating Costs	4,035,000	**4,033,000**
Asset Acquisitions	50,000	**52,000**
Total	5,254,344	**5,328,290**

MINISTRY OF REGIONAL AND ECONOMIC DEVELOPMENT

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	341,470	56	Minister's Office	**352,172**	
	61,392,921	57	Ministry Operations	**73,839,828**	
	8,598,500	58	Economic and Regional Development Subsidiary Agreements (ERDA)	**4,000,000**	
70,332,891			**Total Voted Expenditure**		**78,192,000**
			Special Accounts (Statutory)		
	1,450,000	(S)	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	**2,903,000**	
	—	(S)	Industrial Incentive Fund	**—**	
	—	(S)	Small Business Incentive Program	**—**	
	—	(S)	Tourism Incentives Program	**—**	
1,450,000			Total Special Accounts		**2,903,000**
71,782,891			**Total General Fund Expenditure**		**81,095,000**
548			**Total Fulltime Equivalent (FTE) Employment**[2]		**585**
			FINANCING TRANSACTIONS		
			Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (Special Account)		
			Industrial Incentive Fund (Special Account)		
			Small Business Incentive Program (Special Account)		
			Tourism Incentives Program (Special Account)		
			Resource Road Infrastructure Financing		
			Travel Industry Development Subsidiary Agreement		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	22,375,666		Salaries and Benefits	**26,266,209**	
	22,758,591		Operating Costs	**26,398,279**	
	1,481,028		Asset Acquisitions	**2,627,344**	
	14,391,676		Grants and Contributions	**10,303,676**	
	9,340,930		Other Expenditures	**12,611,492**	
	(15,000)		Recoveries	**(15,000)**	
70,332,891			**Total Voted Expenditure**		**78,192,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 56

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
341,470	Total Vote	**352,172**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Regional and Economic Development, and includes the salaries of the minister and the immediate staff.

Vote 56

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	318,017	**328,719**
Operating Costs	22,453	**22,453**
Asset Acquisitions	1,000	**1,000**
Total	341,470	**352,172**

Vote 57

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
7,362,896	Administration and Support Services	**11,733,397**
7,481,190	Economic Development	**6,036,471**
12,503,512	Business Development	**15,526,755**
19,008,861	Government Agents (net of recoveries)	**23,179,647**
5,786,462	Regional Development	**5,837,996**
9,250,000	Reserves for Doubtful Accounts	**11,525,562**
61,392,921	Total Vote	**73,839,828**

VOTE DESCRIPTION

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *Administration and Support Services* — This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative and information systems services for the ministry and the ministries of Crown Lands, Parks and Native Affairs; and the monitoring and administration of federal/provincial loans and contributions and loans and guarantees made by the ministry.

(b) *Economic Development* — This sub-vote provides for development of economic development policy and program proposals for the minister, Cabinet and the ministry; design, negotiation, management and evaluation of federal/provincial and joint government/industry economic development programs; economic and policy analysis of major resource, technology and other projects; administration of grants from the Lottery Fund Special Account for improvements in communications; and ministry library services. Grants and contributions are provided for advanced technology initiatives and for economic development initiatives pertaining to the identification, evaluation or promotion of development opportunities in British Columbia.

(c) *Business Development* — This sub-vote provides for design, negotiation, management, implementation and evaluation of a wide range of programs, policies, services and other initiatives in support of industrial, business and tourism development and economic expansion and diversification in all regions of the Province. These include: small business information, financial incentives and business advice; enhancing the availability of risk capital; encouraging community economic development and business awareness initiatives; identifying business opportunities and generally promoting British Columbia as a positive investment location; designing, negotiating and implementing a variety of business-government, intergovernmental and federal-provincial development initiatives; and providing Cabinet with strategic advice and recommendations on a wide range of business development policy issues. Loans, loan guarantees, grants, contributions and other financial incentives are provided to individuals, businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the Province.

(d) *Government Agents* — This sub-vote provides for local delivery of a wide range of programs, services and information on behalf, or in support, of ministries and participating public bodies. Some of the 50 client organization programs delivered from 60 locations throughout the Province include: District Registrar of Births, Deaths and Marriages; Provincial Collector of Real Property Taxes; Registrar of Voters; Gold Commissioner; Motor Vehicle and Driver Licence services. Government Agent offices also receive payments for a wide variety of provincial government programs. A portion of the operating costs is recovered from ministries and public bodies. Access Centres, which bring a number of ministries together at one location to provide government services, have been established or are underway in all development regions of the province.

(e) *Regional Development* — This sub-vote provides for administration of the province's regional development initiative, including the Regional Development Board, the eight development regions, regional development groups established in each region, and for contributions to initiatives that support regional economic growth and diversification.

(f) *Reserves for Doubtful Accounts* — This sub-vote provides for reserves for doubtful accounts for loans and write-down of investments made under the *Industrial Development Incentive Act*, and for other repayable loans made by the ministry under the Travel Industry Development Subsidiary Agreement. This sub-vote also provides for reserves for potential payouts on loan guarantees recommended by the ministry and made under the *Financial Administration Act*.

Vote 57

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	2,455,332	**3,956,809**
Operating Costs	4,128,103	**5,664,827**
Asset Acquisitions	769,531	**1,026,831**
Other Expenditures	9,930	**1,084,930**
Total	7,362,896	**11,733,397**
ECONOMIC DEVELOPMENT		
Salaries and Benefits	2,413,689	**2,558,970**
Operating Costs	1,403,195	**1,683,195**
Asset Acquisitions	113,630	**113,630**
Grants and Contributions	3,550,676	**1,680,676**
Total	7,481,190	**6,036,471**
BUSINESS DEVELOPMENT		
Salaries and Benefits	3,465,654	**3,970,625**
Operating Costs	4,537,191	**5,792,463**
Asset Acquisitions	314,667	**388,667**
Grants and Contributions	4,186,000	**5,375,000**
Total	12,503,512	**15,526,755**
GOVERNMENT AGENTS		
Salaries and Benefits	12,219,736	**13,252,597**
Operating Costs	6,634,125	**9,006,334**
Asset Acquisitions	169,000	**934,716**
Other Expenditures	1,000	**1,000**
Recoveries	(15,000)	**(15,000)**
Total	19,008,861	**23,179,647**
REGIONAL DEVELOPMENT		
Salaries and Benefits	1,503,238	**2,198,489**
Operating Costs	3,825,024	**3,157,007**
Asset Acquisitions	113,200	**162,500**
Grants and Contributions	265,000	**320,000**
Other Expenditures	80,000	**—**
Total	5,786,462	**5,837,996**
RESERVES FOR DOUBTFUL ACCOUNTS		
Other Expenditures	9,250,000	**11,525,562**

Vote 58

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Classification by Sub-Vote

Estimates 1989/90 $		Estimates 1990/91 $
2,571,500	Tourist Industry Development Subsidiary Agreement	**2,275,000**
828,500	Small Business Incentives Subsidiary Agreement	**170,000**
5,198,500	Industrial Development Subsidiary Agreement	**1,555,000**
8,598,500	Total Vote	**4,000,000**

VOTE DESCRIPTION

This vote provides program, implementation and administrative funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) *Tourist Industry Development Subsidiary Agreement* — This sub-vote provides funding for tourism industry associations and other entities for professional development activities, tourism development projects, visitor surveys, evaluations, economic opportunity studies for the development of the province's tourism industry and administrative and implementation expenditures.

(b) *Small Business Incentives Subsidiary Agreement* — This sub-vote provides for administrative and implementation expenditures for the development of the province's small business sector.

(c) *Industrial Development Subsidiary Agreement* — This sub-vote provides for opportunity identification and evaluation studies, contributions to research organizations and institutions to transfer new technology, other activities relating to the development of the province's industrial and resource sectors and for administrative and implementation expenditures.

Vote 58

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
TOURIST INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT		
Operating Costs	831,500	**622,000**
Grants and Contributions	1,740,000	**1,653,000**
Total	2,571,500	**2,275,000**
SMALL BUSINESS INCENTIVES SUBSIDIARY AGREEMENT		
Operating Costs	423,500	**170,000**
Grants and Contributions	405,000	—
Total	828,500	**170,000**
INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT		
Operating Costs	953,500	**280,000**
Grants and Contributions	4,245,000	**1,275,000**
Total	5,198,500	**1,555,000**

Special Account

INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT LOAN REPAYMENT REVOLVING FUND

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
21,455,825		**Total Account Balance at the Beginning of the Fiscal Year**		**22,790,324**
		Operating Transactions		
	2,900,000	Revenue	**3,206,000**	
	1,450,000	Expenditure	**2,903,000**	
1,450,000	1,450,000	Net Revenue (Expenditure)	**303,000**	**303,000**
(115,501)		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
		Financing Transactions*		
	5,100,000	Receipts	**426,000**	
	200,000	Disbursements	**200,000**	
	4,900,000	Net Cash Source (Requirement)	**226,000**	
22,790,324		**Total Account Balance at the End of the Fiscal Year**		**23,093,324**

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* Financing transactions do not affect the account's balance.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a revolving fund by the *Industrial Development Fund Act* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988.* The purpose of the account is to accumulate principal and interest payments on outstanding loans made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be used to make further loans under the program.

This revolving Special Account's balance has been established over several years through equal capital contributions from the federal and provincial governments and from interest earned on outstanding loans. The federal government's annual capital contribution was credited directly to provincial revenue. Prior to 1984/85 the provincial government voted an appropriation into the account each year equal to the federal capital contribution plus a matching provincial capital contribution. Interest earned on the account's outstanding loans and funds on deposit is credited to the account, and is recorded as provincial revenue although it is to be shared equally between the two governments under the terms of the agreement. Accordingly, the province records an expense against the account each year equal to one-half of the annual interest earned. This expense does not decrease the amount of funds available for loans from the account, but simply ensures that one-half of the account's overall balance is recorded as funds of the federal government, to be paid upon the termination of the account. The balance presented in the statement above represents only provincial assets; the combined federal and provincial balance is twice this amount. Under the terms of the federal/provincial agreement, the last capital contributions were made to the account in 1983/84.

Revenue for 1989/90 and 1990/91 represents earned interest on outstanding loans and funds on deposit. Expenditures represent the provincial share of bad debt expenditures and the federal share of interest revenue. Administration costs are funded through voted appropriations. Financing transaction receipts represent the total principal repayments on outstanding loans. Disbursements represent new loan authorizations.

Special Account

INDUSTRIAL INCENTIVE FUND

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
103,917,011		**Total Account Balance at the Beginning of the Fiscal Year**		**119,917,011**
		Financing Transactions*		
	700,000	Receipts	—	
(64,400,000)	64,400,000	Disbursements	**89,000,000**	**(89,000,000)**
	(63,700,000)	Net Cash Source (Requirement)	**(89,000,000)**	
30,400,000		Difference Between *1989/90 Estimates* and Projected Actual Disbursements		
69,917,011		**Total Account Balance at the End of the Fiscal Year**		**30,917,011**

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* As this is a non-revolving Special Account, gross disbursements (authorized new loans and investments) reduce the balance of the account. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Industrial Development Incentive Act.* The purpose of the account is to provide loans and make investments to assist the establishment of new industry and the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement, and otherwise to encourage regional and economic development in the province.

The account has no operating revenue or expenditure as interest and other amounts received related to outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Disbursements represent new loan and investment authorizations. Receipts represent loan repayments and are credited to the General Fund, not the account. A further $50,000,000 is added to the balance of the account in 1990/91 for the Regional Diversification and Growth initiative.

Special Account

SMALL BUSINESS INCENTIVE PROGRAM

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
37,209,257		**Total Account Balance at the Beginning of the Fiscal Year**		43,909,257
		Financing Transactions*		
	7,500,000	Receipts	6,500,000	
(15,000,000)	15,000,000	Disbursements	23,000,000	(23,000,000)
	(7,500,000)	Net Cash Source (Requirement)	(16,500,000)	
1,700,000		Difference Between *1989/90 Estimates* and Projected Actual Disbursements		
23,909,257		**Total Account Balance at the End of the Fiscal Year**		20,909,257

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* As this is a non-revolving Special Account, gross disbursements (authorized new loans) reduce the balance of the account. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Industrial Development Incentive Act.* The purpose of the account is to provide individual loans of up to $500,000 to stimulate investment in business, aquaculture and industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement and to small manufacturers under the ministry's small business initiative.

The account has no operating revenue or expenditure as amounts received for interest and principal on outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Disbursements are related to new loan authorizations. Receipts represent the federal government contribution toward disbursements made under the Small Business Incentives Subsidiary Agreement. A further $20,000,000 was added to the account in 1990/91 for provincial small business development loans.

Special Account

TOURISM INCENTIVES PROGRAM

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
16,809,219		**Total Account Balance at the Beginning of the Fiscal Year**		**10,309,219**
		Financing Transactions*		
	4,000,000	Receipts	**2,654,609**	
(8,000,000)	8,000,000	Disbursements	**5,309,219**	**(5,309,219)**
	(4,000,000)	Net Cash Source (Requirement)	**(2,654,610)**	
1,500,000		Difference Between *1989/90 Estimates* and Projected Actual Disbursements		
10,309,219		**Total Account Balance at the End of the Fiscal Year**		**5,000,000**

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* As this is a non-revolving Special Account, gross disbursements (authorized new loans) reduce the balance of the account. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Industrial Development Incentive Act*. The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement and by the ministry.

The account has no operating revenue or expenditure as amounts received for interest and principal on outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Disbursements are related to new loan authorizations. Receipts represent the federal government contribution toward disbursements.

Financing Transaction

RESOURCE ROAD INFRASTRUCTURE FINANCING

Estimates 1989/90 $		Estimates 1990/91 $
—	Receipts	—
5,000,000	Disbursements	—
(5,000,000)	Net Cash Source (Requirement)	—

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) were provided in 1989/90 to finance resource access roads having long-term multiple use potential. No advances or receipts (repayments of advances) are anticipated for 1990/91.

Financing Transaction

TRAVEL INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT

Estimates 1989/90 $		Estimates 1990/91 $
100,000	Receipts	**100,000**
—	Disbursements	—
100,000	Net Cash Source (Requirement)	**100,000**

FINANCING TRANSACTION DESCRIPTION

Loans (disbursements) were provided by the province to the travel and tourism industry under the terms of this federal/provincial agreement which terminated in 1984/85. Receipts represent repayments of outstanding loan principal and are expected to continue for several years. The receipts presented here include only the provincial share of the financing transaction. Interest is credited to the General Fund and administration costs are funded through voted appropriations.

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary[1]

Estimates 1989/90 $	$	Vote No.*		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	301,553	59	Minister's Office	**331,553**	
	1,574,479,398	60	Ministry Operations	**1,673,675,447**	
1,574,780,951			**Total Voted Expenditure**		**1,674,007,000**
			Special Accounts (Statutory)		
	27,175,000	(S)	Social Housing	**36,205,000**	
27,175,000			Total Special Accounts		**36,205,000**
1,601,955,951			**Total General Fund Expenditure**		**1,710,212,000**
4,327			**Total Fulltime Equivalent (FTE) Employment**[2]		**4,317**
			FINANCING TRANSACTIONS		
			Social Housing (Special Account)		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	155,954,295		Salaries and Benefits	**170,426,460**	
	64,054,811		Operating Costs	**70,437,600**	
	8,098,222		Asset Acquisitions	**6,966,163**	
	1,350,444,023		Grants and Contributions	**1,429,947,177**	
	(3,770,400)		Recoveries	**(3,770,400)**	
1,574,780,951			**Total Voted Expenditure**		**1,674,007,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 59

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
301,553	Total Vote	**331,553**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Vote 59

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	274,753	**304,753**
Operating Costs	12,400	**12,400**
Asset Acquisitions	14,400	**14,400**
Total	301,553	**331,553**

Vote 60

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
58,299,958		Administration and Support Services		**63,422,994**
134,596,927		Direct Community Services		**148,865,154**
138,527,594		Services for Families and Children (net of recoveries)		**160,605,312**
196,727,843		Rehabilitation and Support Services (net of recoveries)		**237,326,691**
	72,018,315	—Day Care, and Training and Support for the Handicapped	**91,886,878**	
	81,506,801	—Community Residential Care Services	**99,919,291**	
	8,152,214	—Community Contracted Services	**9,883,769**	
	35,050,513	—Special Programs for the Mentally Handicapped	**35,636,753**	
—		At Home Program		**5,600,000**
937,140,558		GAIN Programs		**939,983,071**
	902,481,344	—Income Assistance Program	**902,201,120**	
	34,659,214	—Health Care and Dental Services	**37,781,951**	
37,541,717		Opportunities to Independence		**38,927,425**
48,078,001		Services to Seniors (net of recoveries)		**46,388,000**
	22,300,000	—Seniors Supplement	**20,300,000**	
	17,700,000	—Shelter Aid for Elderly Renters (SAFER)	**17,700,000**	
	7,773,100	—Bus Pass Program	**8,083,100**	
	304,901	—Seniors Counselling Service	**304,900**	
23,566,800		British Columbia Housing Management Commission		**32,556,800**
1,574,479,398		Total Vote		**1,673,675,447**

VOTE DESCRIPTION

This vote provides for administration, operation and delivery of ministry income security programs and social services including:

(a) *Administration and Support Services* — This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, communications services for the ministry and information systems and consulting services. This sub-vote also provides for staff training and development, as well as grants and contributions to support this activity.

(b) *Direct Community Services* — This sub-vote provides for salaries and expenses of ministry staff in regional, area and district offices and community-based programs, and for rental and maintenance of buildings and offices occupied by ministry field services.

(c) *Services for Families and Children* — This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and foster parents. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) *Rehabilitation and Support Services* — This sub-vote provides for ministry-operated residential care; social services and training for persons with physical and mental handicaps, as well as grants and contributions for these services; and the provision of community-based services and day care. This sub-vote also provides for rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) *At Home Program* — This sub-vote provides for services, including respite care, for children with severe handicapping conditions. Services are provided by means of contributions and, in the case of respite care, grants, to parents. In addition, specialized medical equipment and supplies are purchased with recoveries received from the Lottery Fund.

(f) *GAIN Programs* — This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, and burial fees for indigent persons.

(g) *Opportunities to Independence* — This sub-vote provides for grants and contributions for training, rehabilitation and employment programs for GAIN recipients and children-in-care.

(Continued on page 204)

Vote 60

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	18,040,337	**19,492,957**
Operating Costs	32,912,559	**38,340,949**
Asset Acquisitions	7,122,062	**5,364,088**
Grants and Contributions	225,000	**225,000**
Total	58,299,958	**63,422,994**
DIRECT COMMUNITY SERVICES		
Salaries and Benefits	112,991,281	**125,661,838**
Operating Costs	20,915,271	**21,812,941**
Asset Acquisitions	690,375	**1,390,375**
Total	134,596,927	**148,865,154**
SERVICES FOR FAMILIES AND CHILDREN		
Operating Costs	224,912	**30,000**
Asset Acquisitions	18,000	**—**
Grants and Contributions	140,284,682	**162,575,312**
Recoveries	(2,000,000)	**(2,000,000)**
Total	138,527,594	**160,605,312**
REHABILITATION AND SUPPORT SERVICES		
Salaries and Benefits	24,647,924	**24,966,912**
Operating Costs	9,489,669	**9,741,310**
Asset Acquisitions	253,385	**197,300**
Grants and Contributions	162,831,865	**202,916,169**
Recoveries	(495,000)	**(495,000)**
Total	196,727,843	**237,326,691**
AT HOME PROGRAM		
Grants and Contributions	—	**5,600,000**
GAIN PROGRAMS		
Grants and Contributions	937,140,558	**939,983,071**
OPPORTUNITIES TO INDEPENDENCE		
Operating Costs	500,000	**500,000**
Grants and Contributions	37,041,717	**38,427,425**
Total	37,541,717	**38,927,425**

(Continued on page 205)

Vote 60 — *Continued*

(h) *Services to Seniors* — This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters (SAFER); subsidized bus passes for senior citizens and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement; and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(i) *British Columbia Housing Management Commission* — This sub-vote provides for contributions to the British Columbia Housing Management Commission for housing assistance.

Vote 60 — *Continued*

	Estimates 1989/90 $	**Estimates 1990/91 $**
SERVICES TO SENIORS		
Grants and Contributions	49,353,401	**47,663,400**
Recoveries	(1,275,400)	**(1,275,400)**
Total	48,078,001	**46,388,000**
BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION		
Grants and Contributions	23,566,800	**32,556,800**

Special Account

SOCIAL HOUSING

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
20,000,000		**Total Account Balance at the Beginning of the Fiscal Year**		**24,125,000**
		Operating Transactions		
	21,700,000	Revenue	**21,000,000**	
	27,175,000	Expenditure	**36,205,000**	
(5,475,000)	(5,475,000)	Net Revenue (Expenditure)	**(15,205,000)**	**(15,205,000)**
6,900,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure) and Net Adjustments for Non-Cash Items.		—
		Financing Transactions*		
	1,400,000	Receipts	**6,100,000**	
	4,600,000	Disbursements	**4,570,000**	
(3,200,000)	(3,200,000)	Net Cash Source (Requirement)	**1,530,000**	**1,530,000**
5,900,000		Difference Between *1989/90 Estimates* and Projected Actual Net Cash Source (Requirement)		
24,125,000		**Total Account Balance at the End of the Fiscal Year**		**10,450,000**

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* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

[1] For comparative purposes only, figures for 1989/90 have been restated to be consistent with the presentation of the *1990/91 Estimates.*

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Budget Measures Implementation Act, 1989.* The Act reflects government reorganization and the reassignment of responsibilities pursuant to the *Ministry of Lands, Parks and Housing Act.* This account provides for social housing site acquisition and the operating costs of the Provincial Rental Housing Corporation.

Revenue sources include prepayment of site leases for social housing development, interest income from the Rural and Remote Mortgage Program and sundry leases of residential Crown land. Expenditures include recoverable expenditures on land acquisition, servicing and development; and the write down of uncollectable loans and costs associated with the sale of Crown land and assets on Crown land.

Receipts represent principal repayments from the Rural and Remote Mortgage Program, and sundry sales of residential Crown land. Disbursements represent loan payments on properties administered by the Provincial Rental Housing Corporation.

MINISTRY OF SOLICITOR GENERAL

Summary[1]

Estimates 1989/90		Vote		Estimates 1990/91	
$	$	No.*		$	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	248,681	61	Minister's Office	267,592	
	328,549,179	62	Ministry Operations	374,109,908	
	2,403,500	63	Emergency Assistance	1,203,500	
331,201,360			**Total Voted Expenditure**		375,581,000
			Special Accounts (Statutory)		
	550,000	(S)	Corrections Work Program	1,100,000	
550,000			Total Special Accounts		1,100,000
331,751,360			**Total General Fund Expenditure**		376,681,000
3,194			**Total Fulltime Equivalent (FTE) Employment**[2]		3,276

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
	122,014,957	Salaries and Benefits	135,397,249	
	80,949,721	Operating Costs	96,399,894	
	8,397,469	Asset Acquisitions	12,835,607	
	141,263,438	Grants and Contributions	152,987,852	
	334,803	Other Expenditures	11,443	
	(21,759,028)	Recoveries	(22,051,045)	
331,201,360		**Total Voted Expenditure**		375,581,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 61

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
248,681	Total Vote	**267,592**

VOTE DESCRIPTION

This vote provides for the office of the Solicitor General, and includes the salaries of the Solicitor General and the immediate staff.

Vote 61

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	230,881	**248,232**
Operating Costs	7,700	**9,760**
Asset Acquisitions	10,100	**9,600**
Total	248,681	**267,592**

Vote 62

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
8,945,212		Administration and Support Services		10,105,860
147,213,612		Corrections (net of recoveries)		167,347,536
	87,055,612	—Adult Correctional Centres	105,810,171	
	16,968,987	—Youth Custody Centres	17,052,752	
	35,819,341	—Probation, Family and Community Services	36,590,742	
	6,902,535	—Management Services	7,423,953	
	467,137	—Inspection and Standards	469,918	
108,921,072		Police Services (net of recoveries)		120,779,742
	97,594,685	—Provincial Policing	108,484,195	
	711,315	—Security Programs	834,286	
	2,484,242	—Provincial Emergency Program	2,777,363	
	8,130,830	—Policy and Other Programs	8,683,898	
43,321,658		Motor Vehicles		54,874,360
	7,004,269	—Management Services	10,771,169	
	23,023,589	—Licensing	29,906,499	
	11,123,900	—Transportation Operations	11,954,483	
	2,169,900	—Motor Carrier Division	2,242,209	
20,147,625		Boards, Commissions and Statutory Services (net of recoveries)		21,002,410
328,549,179		Total Vote		374,109,908

VOTE DESCRIPTION

This vote provides for management direction of the ministry and operation of ministry programs including:

(a) *Administration and Support Services* — This sub-vote provides for ministry management, policy and program development, administrative support, information systems and audit and communications services. Grants and contributions are provided to agencies and societies providing services which complement ministry programs.

(b) *Corrections* — This sub-vote provides for incarceration of remanded and sentenced adults and youths; probation, family and community services; inspection of correctional and custody centres; investigation of matters related to the administration of the *Correction Act;* and management of the program. This includes:

(i) *Adult Correctional Centres* — provides for incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement and from the Medical Services Plan for salaried and sessional medical services;

(ii) *Youth Custody Centres* — provides for custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs for youth custody and from the Medical Services Plan for salaried and sessional medical services;

(iii) *Probation, Family and Community Services* — provides for probation services for adults and youths, and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Family services provide assistance in resolving child custody and financial maintenance problems through conciliation and mediation, and custody and access reports for Supreme and Provincial Courts. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs;

(iv) *Management Services* — provides for management of correctional programs, including administrative and support services. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs; and

(v) *Inspection and Standards* — provides for development of security, safety, health, and service delivery standards for correctional programs; regular inspection of correctional and custody centres; and investigation of matters related to the administration of the *Correction Act.*

(Continued on page 212)

Vote 62

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,498,925	**3,984,916**
Operating Costs	3,444,757	**3,972,423**
Asset Acquisitions	1,282,513	**1,413,104**
Grants and Contributions	719,017	**735,417**
Total	8,945,212	**10,105,860**
CORRECTIONS		
Salaries and Benefits	86,846,842	**93,355,305**
Operating Costs	45,566,055	**55,219,436**
Asset Acquisitions	3,439,548	**5,821,954**
Grants and Contributions	24,076,144	**25,989,098**
Other Expenditures	328,803	**5,523**
Recoveries	(13,043,780)	**(13,043,780)**
Total	147,213,612	**167,347,536**

(Continued on page 213)

Vote 62 — *Continued*

(c) *Police Services* — This sub-vote provides for administration, policy development and operations of provincial police services; community policing; the Coordinated Law Enforcement Unit; the Security Programs Division; the Provincial Emergency Program; and administration of the Emergency Assistance Vote. This includes:

  (i) *Provincial Policing* — provides for contributions to the Royal Canadian Mounted Police for provincial policing, and the operation of related programs including native constables, keep of prisoners, auxiliary policing, services for witness protection and the service of criminal documents;

  (ii) *Security Programs* — provides for regulation of the sale and use of firearms, and licensing and regulation of locksmiths, private security firms and private investigators;

  (iii) *Provincial Emergency Program* — provides for development and coordination of provincial emergency planning, warning, response and recovery in order to prevent or mitigate the effects of natural or other disasters. Contributions are provided to participants in emergency programs. Recoveries are received from other levels of government for cost-shared programs; and

  (iv) *Policy and Other Programs* — provides for development and administration of policing policy and programs including Victims Services, operation of the Coordinated Law Enforcement Unit, and training of municipal police officers through contributions to the Justice Institute of British Columbia. Grants are provided to the Canadian Association of Police Chiefs. Recoveries are received from other levels of government for cost-shared programs.

(d) *Motor Vehicles* — This sub-vote provides for administration of the legislation, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act, Commercial Transport Act, Motor Vehicle (All Terrain) Act, Motor Carrier Act, Transport of Dangerous Goods Act, Highway (Industrial) Act* and accompanying regulations. This sub-vote also provides for regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:

  (i) *Management Services* — provides for the office of the Superintendent of Motor Vehicles, administration, planning, and development and implementation of related policies and procedures including road user safety programs. Grants are provided to safety councils for coordinated activities related to road user safety;

  (ii) *Licensing* — provides for registration and licensing of motor vehicles and licensing and testing of drivers operating on the public highways and roads of British Columbia, and includes the issuance of insurance policies for the Insurance Corporation of British Columbia, administration of traffic fines and penalties, collection of related revenues, monitoring of driving records and determination of the ability and fitness of persons to operate motor vehicles;

  (iii) *Transportation Operations* — provides for development and implementation of industrial road safety programs; industrial equipment standards; operator licensing practices as specified by the *Highway (Industrial) Act;* monitoring commercial vehicle size, weight, load security and the transport of dangerous goods; issuing permits; compliance with and enforcement of regulations; and collection of related revenue. This program also provides for vehicle inspection programs and the development of policy relating to the National Safety Code; and

  (iv) *Motor Carrier Division* — provides for investigations into licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers, examination of rates and time schedules of carriers and collection of revenue resulting from the issuance of licences. This program also provides recommendations to and implements decisions made by the Motor Carrier Commission.

(e) *Boards, Commissions and Statutory Services* — This sub-vote provides for various boards, commissions and statutory services under the jurisdiction of the Solicitor General, including the operations of the Coroners Service, Film Classification Branch, Public Gaming Branch, British Columbia Racing Commission, Commercial Appeals Commission, Order in Council Patients Review Board, British Columbia Parole Board, Motion Picture Appeal Board, British Columbia Police Commission, Motor Carrier Commission and the British Columbia Gaming Commission. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act,* and to individuals under the provisions of the *Criminal Injury Compensation Act.* The British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund, and recoveries are received from gaming licensees and operators for financial control forms required in the operation of gaming events.

Vote 62 — *Continued*

POLICE SERVICES

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	4,678,956	**5,239,655**
Operating Costs	5,017,876	**5,331,543**
Asset Acquisitions	273,721	**440,609**
Grants and Contributions	99,278,935	**110,273,984**
Other Expenditures	1,000	**920**
Recoveries	(329,416)	**(506,969)**
Total	108,921,072	**120,779,742**

MOTOR VEHICLES

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	21,340,749	**26,530,434**
Operating Costs	18,285,993	**22,919,116**
Asset Acquisitions	3,134,916	**4,864,810**
Grants and Contributions	555,000	**555,000**
Other Expenditures	5,000	**5,000**
Total	43,321,658	**54,874,360**

BOARDS, COMMISSIONS AND STATUTORY SERVICES

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	5,373,604	**5,993,707**
Operating Costs	8,361,840	**8,682,116**
Asset Acquisitions	256,671	**285,530**
Grants and Contributions	14,541,342	**14,541,353**
Recoveries	(8,385,832)	**(8,500,296)**
Total	20,147,625	**21,002,410**

Vote 63

EMERGENCY ASSISTANCE

Estimates 1989/90 $		Estimates 1990/91 $
2,403,500	Total Vote	**1,203,500**

VOTE DESCRIPTION

This vote provides grants and contributions for initial response costs associated with the protection of life, property and the environment during real or imminent emergencies and natural or other disasters.

Vote 63

EMERGENCY ASSISTANCE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	45,000	**45,000**
Operating Costs	265,500	**265,500**
Grants and Contributions	2,093,000	**893,000**
Total	2,403,500	**1,203,500**

Special Account

CORRECTIONS WORK PROGRAM

Estimates 1989/90			**Estimates 1990/91**	
$	$		**$**	**$**
—		**Total Account Balance at the Beginning of the Fiscal Year**		**173,000**
		Operating Transactions		
	400,000	Revenue	**1,100,000**	
	550,000	Expenditure	**1,100,000**	
(150,000)	(150,000)	Net Revenue (Expenditure)	—	—
323,000		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
173,000		**Total Account Balance at the End of the Fiscal Year**		**173,000**

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Miscellaneous Statutes Amendment Act (No. 2), 1987*. The purpose of the account is to assist inmates or young offenders in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates and young offenders. Expenditures are for supplies and costs directly related to the production and sale of goods and services within the Corrections Work Program activities. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

MINISTRY OF TOURISM

Summary[1]

Estimates 1989/90 $	$	Vote No.		Estimates 1990/91 $	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	—	64	Minister's Office	**270,000**	
	23,230,107	65	Ministry Operations	**24,681,000**	
23,230,107			**Total Voted Expenditure**		**24,951,000**
			Special Accounts (Statutory)		
—			None		—
23,230,107			**Total General Fund Expenditure**		**24,951,000**
68			**Total Fulltime Equivalent (FTE) Employment**[2]		77
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	3,233,313		Salaries and Benefits	**4,110,617**	
	9,748,294		Operating Costs	**10,876,383**	
	122,500		Asset Acquisitions	**158,000**	
	10,126,000		Grants and Contributions	**10,106,000**	
	—		Recoveries	**(300,000)**	
23,230,107			**Total Voted Expenditure**		**24,951,000**

NOTES

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 64

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
—	Total Vote	**270,000**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Tourism, and includes the salaries of the minister and the immediate staff.

Vote 64

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	—	**257,420**
Operating Costs	—	**10,080**
Asset Acquisitions	—	**2,500**
Total	—	**270,000**

Vote 65

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
446,389	Administration and Support Services	**1,207,585**
4,973,000	Contribution to the B.C. Pavilion Corporation	**4,923,000**
3,242,894	Tourism Development (net of recoveries)	**3,422,461**
14,567,824	Tourism Marketing	**15,127,954**
23,230,107	Total Vote	**24,681,000**

VOTE DESCRIPTION

This vote provides for administration of the *Ministry of Tourism Act*, and for ministry programs to develop and market the province's tourism potential including:

(a) *Administration and Support Services* — This sub-vote provides for executive direction and administration of the ministry, and communication with the tourism industry. This sub-vote also provides for administrative assistance to the Provincial Tourism Advisory Council. Grants are provided to organizations to support special projects which complement ministry programs.

(b) *Contribution to the B.C. Pavilion Corporation* — This sub-vote provides for a contribution to the B.C. Pavilion Corporation to compensate the corporation for its net cash operating losses and capital expenditures.

(c) *Tourism Development* — This sub-vote provides for ministry support and coordination of the development of the tourism industry including: advisory services to assist in upgrading educational skills; accommodation counselling services; encouraging greater cooperation among government, industry operators and industry associations; and identifying and assisting in the development of new tourism products and opportunities. Grants and contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism, and to organizations for the partial support of tourism related projects and activities. Costs incurred for the operation of the SuperHost program are partially recovered from program revenues.

(d) *Tourism Marketing* — This sub-vote provides for local, national and international marketing of British Columbia as a tourist destination. Activities include coordination and implementation of tourism advertising, ministry research, and the promotion of special events and trade conventions. Grants and contributions are provided to regional tourist associations to support joint marketing programs.

Vote 65

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	—	**297,200**
Operating Costs	446,389	**837,385**
Asset Acquisitions	—	**43,000**
Grants and Contributions	—	**30,000**
Total	446,389	**1,207,585**
CONTRIBUTION TO THE B.C. PAVILION CORPORATION		
Grants and Contributions	4,973,000	**4,923,000**
TOURISM DEVELOPMENT		
Salaries and Benefits	1,498,665	**1,669,219**
Operating Costs	1,329,729	**1,648,742**
Asset Acquisitions	38,500	**28,500**
Grants and Contributions	376,000	**376,000**
Recoveries	—	**(300,000)**
Total	3,242,894	**3,422,461**
TOURISM MARKETING		
Salaries and Benefits	1,734,648	**1,886,778**
Operating Costs	7,972,176	**8,380,176**
Asset Acquisitions	84,000	**84,000**
Grants and Contributions	4,777,000	**4,777,000**
Total	14,567,824	**15,127,954**

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary[1]

Estimates 1989/90		Vote		Estimates 1990/91	
$	$	No.*		$	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	304,242	66	Minister's Office	**374,423**	
	621,587,412	67	Ministry Operations	**639,842,060**	
	576,502,904	68	Transportation Capital	**576,661,517**	
1,198,394,558			**Total Voted Expenditure**		**1,216,878,000**
			Special Accounts (Statutory)		
	576,502,904	(S)	Freedom to Move	**576,661,517**	
	(576,502,904)		*Less* Transfer from Vote 68	**(576,661,517)**	
—			Total Special Accounts (net of transfers)		—
1,198,394,558			**Total General Fund Expenditure**		**1,216,878,000**
2,700			**Total Fulltime Equivalent (FTE) Employment**[2]		**2,683**

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION[3]

Estimates 1989/90			Estimates 1990/91	
	66,064,156	Salaries and Benefits	**75,324,965**	
	339,304,630	Operating Costs	**348,605,545**	
	125,989,620	Asset Acquisitions	**119,398,527**	
	666,822,676	Grants and Contributions	**673,272,633**	
	213,476	Other Expenditures	**276,330**	
1,198,394,558		**Total Voted Expenditure**		**1,216,878,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, figures shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

[3] Group Account Classification expenditure is presented net of certain costs which are recovered within the ministry.

Vote 66

MINISTER'S OFFICE

Estimates 1989/90 $		Estimates 1990/91 $
304,242	Total Vote	**374,423**

VOTE DESCRIPTION

This vote provides for the office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Vote 66

MINISTER'S OFFICE

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	293,242	**361,923**
Operating Costs	5,500	**7,000**
Asset Acquisitions	5,500	**5,500**
Total	304,242	**374,423**

Vote 67

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
45,783,346	Administration and Support Services	**46,561,219**
7,746,000	Operating Contribution to the British Columbia Railway Company	**7,750,000**
4,822,700	Operating Contribution to the British Columbia Ferry Corporation	**4,822,700**
80,740,633	Operating Contribution to the British Columbia Transit Authority	**86,930,000**
328,442,747	Highway Maintenance (net of recoveries)	**318,883,141**
154,051,986	Highway Rehabilitation	**174,895,000**
621,587,412	Total Vote	**639,842,060**

VOTE DESCRIPTION

This vote provides for administration, operation, and delivery of ministry programs including:

(a) *Administration and Support Services* — This sub-vote provides for executive, financial, administrative, personnel, information systems, internal audit, public affairs, transport policy development, and regional operations support to ministry operations and programs. This sub-vote also provides for grants to various transportation associations.

(b) *Operating contribution to the British Columbia Railway Company* — This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses on government mandated services.

(c) *Operating contribution to the British Columbia Ferry Corporation* — This sub-vote provides for lease payments and related administration costs for ferries leased to and operated by the Corporation.

(d) *Operating contribution to the British Columbia Transit Authority* — This sub-vote provides for contributions towards the operating costs of public passenger transportation services in large and small communities throughout the province. This sub-vote also provides for operating contributions to transportation services for the disabled in various communities throughout the province.

(e) *Highway Maintenance* — This sub-vote provides for maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, and winter maintenance involving snow and ice removal. This sub-vote also provides for district operations, and protection of the road and bridge infrastructure. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. Recoveries are received from within the ministry for the use of equipment or the provision of services.

(f) *Highway Rehabilitation* — This sub-vote provides for restoration of the existing highway system including roads, bridges, ferry landings and ferries, to protect the investment in infrastructure, provide economy of maintenance and enhance safety.

Vote 67

MINISTRY OPERATIONS

Group Account Classification

ADMINISTRATION AND SUPPORT SERVICES

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	14,896,645	**16,798,538**
Operating Costs	27,157,121	**27,671,672**
Asset Acquisitions	3,609,980	**1,963,792**
Grants and Contributions	119,600	**127,217**
Total	45,783,346	**46,561,219**

OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	7,746,000	**7,750,000**

OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION

	Estimates 1989/90 $	**Estimates 1990/91 $**
Operating Costs	2,900	**2,900**
Asset Acquisitions	4,819,800	**4,819,800**
Total	4,822,700	**4,822,700**

OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA TRANSIT AUTHORITY

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	80,740,633	**86,930,000**

HIGHWAY MAINTENANCE

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	38,325,924	**41,656,915**
Operating Costs	307,632,064	**298,227,828**
Asset Acquisitions	5,421,540	**3,054,218**
Grants and Contributions	1,613,539	**1,692,260**
Other Expenditures	263,476	**276,330**
Recoveries	(24,813,796)	**(26,024,410)**
Total	328,442,747	**318,883,141**

HIGHWAY REHABILITATION

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	14,299,899	**16,507,589**
Operating Costs	25,112,787	**48,720,555**
Asset Acquisitions	114,539,300	**109,555,217**
Grants and Contributions	100,000	**111,639**
Total	154,051,986	**174,895,000**

Vote 68

TRANSPORTATION CAPITAL

Estimates 1989/90 $		Estimates 1990/91 $
576,502,904	Total Vote	**576,661,517**

VOTE DESCRIPTION

This vote provides for the transfer of funds to the Freedom to Move Special Account, which provides funds for capital expenditure in the province's transportation systems, in accordance with the *Transportation Capital Funding Act, 1990.*

Vote 68

TRANSPORTATION CAPITAL

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Grants and Contributions	576,502,904	**576,661,517**

Special Account

FREEDOM TO MOVE

Estimates 1989/90			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
		Revenue		
	576,502,904	— Transfer From Voted Appropriation	**576,661,517**	
		Expenditure		
	4,660,000	— Air Transport Assistance	**4,000,000**	
	7,580,000	— Capital Contribution to the B.C. Railway Company	—	
	51,000,000	— Capital Contribution to the B.C. Ferry Corporation	—	
	101,500,000	— Capital Contribution to the B.C. Transit Authority	**120,560,000**	
	224,854,093	— Minor Highway Capital Construction	**193,061,317**	
	—	— Preliminary Planning of Other Projects	**10,000,000**	
		Major Highway Construction		
	13,777,590	— Fraser River Crossing and Connectors	**11,410,000**	
	86,401,480	— Okanagan Connector	**44,630,200**	
	30,036,516	— Vancouver Island Highway	**100,000,000**	
	20,000,000	— Cassiar Connector	**43,500,000**	
	13,006,292	— Sea to Sky Highway	**8,000,000**	
	1,000,000	— Trans Canada Highway - Lower Mainland Section	**5,000,000**	
	22,686,933	— Highway #97 - Okanagan	**24,500,000**	
	—	— Barnet/Hastings Corridor	**12,000,000**	
	576,502,904		**576,661,517**	
—	—	Net Revenue (Expenditure)	—	—
—		**Total Account Balance at the End of the Fiscal Year**		—

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Transportation Capital Funding Act, 1990* and provides for capital expenditure in the province's transportation systems, as follows:

(a) *Air Transport Assistance* — provides for contributions in support of local airport facilities;

(b) *Capital Contribution to the British Columbia Railway Company* — provides for a contribution to the British Columbia Railway Company to compensate the railway for capital expenditures on government mandated services. No funding is provided in 1990/91 since an additional contribution was made to the company in 1989/90;

(c) *Capital Contribution to the British Columbia Ferry Corporation* — provides for a contribution towards capital expenditures of the British Columbia Ferry Corporation. No funding is provided in 1990/91 since an additional contribution was made to the corporation in 1989/90;

(d) *Capital Contribution to the British Columbia Transit Authority* — provides for contributions towards capital costs of public passenger transportation services in communities throughout the province, including debt servicing and retirement of SkyTrain capital costs directly assumed by the provincial government. Also, capital contributions are provided to transportation services for the disabled in communities throughout the province;

(e) *Minor Highway Capital Construction* — provides for those projects with budgets of less than $50 million which upgrade the existing highway system and develop new routes to improve capacity, accessibility and service levels. This includes planning, engineering, design, survey, construction, reconstruction, paving, legal, right-of-way acquisition and property purchase, for provincial highways, roads, bridges, ferries, ferry landings and tunnels. Contributions are provided to other levels of government in support of their road systems;

(f) *Preliminary Planning of Other Projects* — provides for the initial planning and design of projects which have been identified in the Provincial Transportation Plan but for which the project scope and budget have yet to be defined and approved; and

(g) *Major Highway Capital Construction* — provides for projects with budgets of $50 million or more are listed separately: Fraser River Crossing and Connectors; Okanagan Connector between Merritt and Peachland; Vancouver Island Highway from Swartz Bay to Menzies Bay; Cassiar Connector between the Second Narrows Bridge and First Avenue in Vancouver; Sea to Sky Highway between Vancouver and Whistler; Trans-Canada Highway — Lower Mainland Section from Vancouver to Langley; Highway #97 — Okanagan from the Canada/United States border to the Trans-Canada Highway; and the Barnet/Hastings Corridor in Burnaby, Port Moody and Coquitlam.

Beginning with the fiscal year ending March 31, 1991, money is paid into the account annually by way of a voted appropriation (Vote 68). Administration costs are provided through voted appropriations.

No financing transactions are provided for under this account.

OTHER APPROPRIATIONS

Summary[1]

Estimates 1989/90		Vote		Estimates 1990/91	
$	$	No.*		$	$
			BUDGETARY EXPENDITURE		
			Voted Appropriations		
	651,400,000	69	Management of Public Funds and Debt	**646,000,000**	
	103,700,000	70	Contingencies (All Ministries) and New Programs	**65,000,000**	
	378,187		Milk Board	—	
755,478,187			**Total Voted Expenditure**		**711,000,000**
			Special Accounts (Statutory)		
	182,000,000	(S)	Lottery Fund	**200,000,000**	
	32,923,626	(S)	South Moresby Implementation - Forestry Compensation	**34,880,000**	
	237,974,046	(S)	Sustainable Environment Fund	**293,300,000**	
452,897,672			Total Special Accounts		**528,180,000**
			Less Special Account Transfer to the Sustainable Environment Fund		
(28,000,000)			Lottery Fund		**(50,000,000)**
1,180,375,859			**Total General Fund Expenditure**		**1,189,180,000**
—			**Total Fulltime Equivalent (FTE) Employment**[2]		**—**
			FINANCING TRANSACTIONS		
			None		
			TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION		
	229,577		Salaries and Benefits	—	
	148,610		Operating Costs	—	
	3,800,000		Grants and Contributions	**3,800,000**	
	1,309,099,990		Other Expenditures	**1,418,199,980**	
	(557,799,990)		Recoveries	**(710,999,980)**	
755,478,187			**Total Voted Expenditure**		**711,000,000**

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

[1] For comparative purposes only, amounts shown for 1989/90 expenditure and FTEs have been restated to be consistent with the presentation of the *1990/91 Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

[2] Each special office's and ministry's 1990/91 manpower utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 69 (Minister of Finance and Corporate Relations)

MANAGEMENT OF PUBLIC FUNDS AND DEBT

Classification by Sub-Vote

Estimates 1989/90 $		**Estimates 1990/91** **$**
522,599,990	Cost of Borrowing for Government Purposes	**482,199,980**
3,800,000	Interest Assistance (net of recoveries)	**3,800,000**
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	**10**
—	Provincial Treasury Revenue Program (net of recoveries)	**10**
125,000,000	Interest Expense on Borrowings from the Budget Stabilization Fund	**160,000,000**
651,400,000	Total Vote	**646,000,000**

VOTE DESCRIPTION

This vote provides for the cost of managing public funds and debt and includes the following:

(a) *Cost of Borrowing for Government Purposes* — This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred and fees charged by Provincial Treasury in the borrowing and management of government funds and debt instruments.

(b) *Interest Assistance* — This sub-vote provides for an annual grant of $3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub-vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recoverable.

(c) *Cost of Borrowing for Relending to Government Bodies* — This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(d) *Provincial Treasury Revenue Program* — This sub-vote provides for costs associated with special revenue programs. The programs function such that interest (and other earnings) on program assets should exceed interest (and other payments) on program liabilities. Net income (deficiency) is transferred to the Provincial Treasury Revenue Special Account. Recoveries are made from investment earnings of the General Fund.

(e) *Interest Expense on Borrowings from the Budget Stabilization Fund* — This sub-vote provides for interest costs on borrowings by the General Fund from the Budget Stabilization Fund.

Vote 70 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS

Estimates 1989/90 $		**Estimates 1990/91** **$**
103,700,000	Total Vote	**65,000,000**

VOTE DESCRIPTION

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget is prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

In addition, this vote provides for funding of new government programs and for salary funding for program initiatives.

Vote 69 (Minister of Finance and Corporate Relations)

MANAGEMENT OF PUBLIC FUNDS AND DEBT

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
COST OF BORROWING FOR GOVERNMENT PURPOSES		
Other Expenditures	522,599,990	**482,199,980**
INTEREST ASSISTANCE		
Grants and Contributions	3,800,000	**3,800,000**
Other Expenditures	3,000,000	**10,000,000**
Recoveries	(3,000,000)	**(10,000,000)**
Total	3,800,000	**3,800,000**
COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES		
Other Expenditures	554,800,000	**649,000,000**
Recoveries	(554,799,990)	**(648,999,990)**
Total	10	**10**
PROVINCIAL TREASURY REVENUE PROGRAM		
Other Expenditures	—	**52,000,000**
Recoveries	—	**(51,999,990)**
Total	—	**10**
INTEREST EXPENSE ON BORROWINGS FROM THE BUDGET STABILIZATION FUND		
Other Expenditures	125,000,000	**160,000,000**

Vote 70 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Other Expenditures	103,700,000	**65,000,000**

Vote (Eliminated for 1990/91)

MILK BOARD

Estimates 1989/90 $		Estimates 1990/91 $
378,187	Total Vote	—

VOTE DESCRIPTION

This vote provided for operation of the Milk Board which administered the marketing provisions of the *Milk Industry Act*. The Milk Board controlled and regulated the production, marketing, processing, distribution and pricing of fluid and manufactured milk products.

Vote (Eliminated for 1990/91)

MILK BOARD

Group Account Classification

	Estimates 1989/90 $	**Estimates 1990/91 $**
Salaries and Benefits	229,577	—
Operating Costs	148,610	—
Total	378,187	—

Special Account

LOTTERY FUND

Estimates 1989/90[1]			**Estimates 1990/91**	
$	$		**$**	**$**
25,011,027		**Total Account Balance at the Beginning of the Fiscal Year**		**145,000,000**
		Operating Transactions		
	200,000,000	Revenue	**205,000,000**	
		Expenditure		
	154,000,000	— Grants	**150,000,000**	
	28,000,000	— Transfer to Sustainable Environment Fund	**50,000,000**	
	182,000,000		**200,000,000**	
18,000,000	18,000,000	Net Revenue (Expenditure)	**5,000,000**	**5,000,000**
101,988,973		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
145,000,000		**Total Account Balance at the End of the Fiscal Year**		**150,000,000**

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[1] For comparative purposes only, figures for 1989/90 expenditure have been restated to be consistent with presentation of the *1989/90 Estimates.*

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Lotteries Act, 1974,* was continued by the *Lottery Act, 1979,* and was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988.*

Administered by the Ministry of Provincial Secretary, the account receives proceeds from the operation of lotteries by the British Columbia Lottery Corporation; pays administration costs of the Act and account; and pays out the balance of proceeds in grants and certain related expenditures to support programs that are consistent with the purposes of the *Lottery Act.*

A portion of these funds is administered by the Ministry of Municipal Affairs, Recreation and Culture, which has specific responsibility for the payment of grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

No financing transactions are provided for under this account.

Special Account

SOUTH MORESBY IMPLEMENTATION — FORESTRY COMPENSATION

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
29,829,759		**Total Account Balance at the Beginning of the Fiscal Year**		**33,239,069**
		Operating Transactions		
	3,114,898	Revenue	**3,519,990**	
	32,923,626	Expenditure	**34,880,000**	
(29,808,728)	(29,808,728)	Net Revenue (Expenditure)	**(31,360,010)**	**(31,360,010)**
33,218,038		Difference Between *1989/90 Estimates* and Projected Actual Net Revenue (Expenditure)		
33,239,069		**Total Account Balance at the End of the Fiscal Year**		**1,879,059**

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[1] For comparative purposes only, figures for 1989/90 expenditure have been restated to be consistent with presentation of the *1989/90 Estimates*.

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *South Moresby Implementation Account Act* in 1988 and is administered by the Ministry of Forests. The purpose of the account is to provide for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

The account can be credited with contributions from the General Fund (Vote 31), the federal government and accrued interest (General Fund). Expenditures may be made for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

No financing transactions are provided for under this account.

Special Account

SUSTAINABLE ENVIRONMENT FUND

Estimates 1989/90[1]			Estimates 1990/91	
$	$		$	$
—		**Total Account Balance at the Beginning of the Fiscal Year**		—
		Operating Transactions		
		Revenue		
		Forest Renewal		
	202,312,046	— Transfer From Voted Appropriation	**212,755,315**	
	3,662,000	— Seedling Sales	**9,244,685**	
		Environment Renewal		
	—	— Environmental Levies	**21,300,000**	
	28,000,000	— Transfer From Lottery Fund	**50,000,000**	
	233,974,046		**293,300,000**	
		Expenditure		
		Forest Renewal		
	73,143,941	— Forest Resource Development Subsidiary Agreement	**7,230,000**	
	132,830,105	— Basic Silviculture Programs	**125,412,790**	
	—	— New Forest Renewal Inititiatives	**89,357,210**	
		Environment Renewal		
	15,000,000	— Waste Management Initiatives	**27,320,000**	
	7,000,000	— Environmental Protection and Preservation of Natural Areas	**14,120,000**	
	3,000,000	— Sustainable Development Initiatives	**18,610,000**	
	7,000,000	— Resource Management Initiatives	**11,250,000**	
	237,974,046		**293,300,000**	
—	(4,000,000)	Net Revenue (Expenditure)	—	—
—		**Total Account Balance at the End of the Fiscal Year**		—

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[1] These amounts are shown for comparative purposes only.

SPECIAL ACCOUNT DESCRIPTION

This account is created by the *Sustainable Environment Fund Act, 1990*. It is administered by the Ministry of Environment under the overall management and direction of the Cabinet Committee on Sustainable Development. The purpose of the account is to provide for new or enhanced programs relating to environmental protection and enhancement and to fund provincial government forest renewal and research initiatives.

Revenue will be provided from the following sources: environmental levies, fines from environmental prosecutions, transfers from the Lottery Fund and other appropriations, and contributions from individuals, industry and others.

Expenditures include: provision of tree seeds and seedlings required for provincial reforestation projects; basic silviculture associated with areas harvested prior to October 1, 1987 and areas denuded by major fire and pest outbreaks; programs delivered by the Government of British Columbia under the cost-shared $300,000,000 Forest Resource Development Subsidiary Agreement; and subsequent cost-shared federal/provincial resource development agreements, or new provincial programs, intended to protect the investments and further the aims of the original Forest Resource Development Subsidiary Agreement; initiatives to reduce solid, liquid, hazardous and atmospheric wastes; land acquisition costs for parks and fish and wildlife conservation purposes; integrated resource management and environmental protection initiatives; operation of the Forest Resources Commission; and operation of the Round Table on Environment and Economy.

No financing transactions are provided for under this account.

SCHEDULES

A — Expenditure and FTE Reconciliations — 1989/90

B — Special Accounts — Summary of Operating and Financing Transactions

C — Special Accounts — Summary of Opening and Closing Balances

D— Ministry Related Financing Transactions — Summary

E — Fulltime Equivalent (FTE) Employment — Summary

F — Expenditure by Function — Summary

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

For comparative purposes only, amounts shown for 1989/90 General Fund (GF) expenditure and fulltime equivalents (FTEs) have been restated to be consistent with the presentation of the *1990/91 Estimates*. A reconciliation of the *1989/90 Estimates* is presented below.

	$	FTEs
Advanced Education, Training and Technology (formerly Advanced Education and Job Training)		
Total GF Expenditure and Authorized FTEs - *1989/90 Estimates*	994,772,694	305
Transfer from Ministry of Education — Council of Ministers of Education and Canadian Education Association	127,815	—
Transfer from Ministry of Solicitor General — Justice Institute	1,568,654	—
Transfer from Unallocated FTEs — Staff	—	1
Transfer to Ministry of Government Management Services — Women's Programs	(753,413)	(10)
Transfer to Ministry of Government Management Services — Women's Programs — Administration	(278,361)	—
Transfer to Ministry of Health — Advanced Education Programs	(2,207,966)	—
Transfer to Ministry of Regional and Economic Development — Science and Technology Programs	(3,500,000)	—
Transfer to Unallocated FTEs — Staff	—	(1)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	989,729,423	295
Agriculture and Fisheries		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	104,465,456	415
Transfer to Ministry of Finance and Corporate Relations — Staff	—	(3)
Transfer to Other Appropriations — Milk Board	(387,187)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	104,087,269	412
Attorney General		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	226,347,660	2,080
Transfer from Ministry of Social Services and Housing — Services for Families and Children	16,078	—
Transfer from Unallocated FTEs — Staff	—	22
Transfer to Ministry of Solicitor General — Administration and Support Services	(227,062)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	226,136,676	2,102
Crown Lands (formerly Ministry of State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	44,602,059	480
Transfer from Ministry of Regional and Economic Development — Land Services	23,500	—
Transfer from Ministry of Regional and Economic Development — Administration and Support Services	89,682	3
Transfer from Ministry of Forests — Land Services	75,500	1
Transfer to Ministry of Regional and Economic Development — Thompson-Okanagan, Kootenay Development Regions	(1,475,463)	(7)
Transfer to Other Appropriations — Sustainable Environment Fund (Special Account) — Habitat/Parks Acquisition	(4,000,000)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	39,315,278	477
Education		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	2,224,278,093	381
Transfer to Ministry of Advanced Education, Training and Technology — Council of Ministers of Education and Canadian Education Association	(127,815)	—
Transfer to GF Revenue — School Property Taxes	400,000,000	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	2,624,150,278	381

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

Energy, Mines and Petroleum Resources

	$	FTEs
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	36,363,982	357
Transfer from Other Appropriations — New Programs — VIGAS Administration	800,000	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	37,163,982	357

Environment
(formerly Ministry of State for Cariboo, Responsible for Environment)

	$	FTEs
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	121,601,651	1,107
Transfer from Ministry of Regional and Economic Development — Policy and Administration	5,232,815	63
Transfer to Ministry of Regional and Economic Development — Cariboo Development Region	(714,693)	(4)
Transfer to Other Appropriations — Contingencies (All Ministries) and New Programs — Environmental Protection	(10,000,000)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	116,119,773	1,166

Finance and Corporate Relations

	$	FTEs
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	75,193,019	963
Transfer from Ministry of Agriculture and Fisheries — Staff	—	3
Transfer from Ministry of Government Management Services — Government Personnel Services Division	6,238,520	71
Transfer from Ministry of Regional and Economic Development — Staff	—	4
Transfer from Ministry of Social Services and Housing — Loans Administration	464,491	14
Transfer from Ministry of Social Services and Housing — Social Housing Special Account Miscellaneous Programs	4,500,000	—
Transfer to GF Revenue — Provincial Treasury (Recoveries)	8,000,000	—
Transfer to GF Revenue — Securities Commission (Recoveries)	7,000,000	—
Transfer to Ministry of Municipal Affairs, Recreation and Culture — Assessment Services	(8,881,809)	—
Transfer to Ministry of Municipal Affairs, Recreation and Culture — Home Owner Grant Compliance System	(250,000)	(2)
Transfer to Unallocated FTEs — Staff	—	(62)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	92,264,221	991

Forests

	$	FTEs
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	557,924,970	3,407
Transfer to Ministry of Crown Lands — Land Services	(75,500)	(1)
Transfer to Other Appropriations — Sustainable Environment Fund — Silviculture Expenditures	(205,974,046)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	351,875,424	3,406

Government Management Services and Minister Responsible for Women's Programs

	$	FTEs
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	44,919,781	723
Transfer from Ministry of Advanced Education, Training and Technology — Women's Programs	753,413	10
Transfer from Ministry of Advanced Education, Training and Technology — Women's Programs — Administration	278,361	—
Transfer from Other Appropriations — New Programs — Women's Programs	500,000	—
Transfer to Ministry of Tourism — B.C. Pavilion Corporation	(4,973,000)	—
Transfer to Ministry of Finance and Corporate Relations — Government Personnel Services Division	(6,238,520)	(71)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	35,240,035	662

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

	$	FTEs
Health		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	4,309,117,770	3,807
Transfer from Ministry of Advanced Education, Training and Technology — Advanced Education Programs	2,207,966	—
Transfer from Ministry of Labour and Consumer Services — Alcohol and Drug Programs	47,760	1
Transfer from Ministry of Labour and Consumer Services — Staff	—	1
Transfer from Ministry of Social Services and Housing — Family Health	1,115,587	—
Transfer from Ministry of Social Services and Housing — Forensic Psychiatric Services	277,969	6
Transfer from Ministry of Social Services and Housing — Mental Health Services	96,600	—
Transfer from Ministry of Social Services and Housing — Residential Care	202,758	—
Transfer from Ministry of Social Services and Housing — Services for Families and Children	1,023,360	—
Transfer to Ministry of Social Services and Housing — Hospital Programs	(40,495)	—
Transfer to Unallocated FTEs — Staff	—	(2)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	4,314,049,275	3,813
International Business and Immigration		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	32,901,705	117
Transfer to Ministry of Tourism — Foreign Offices	(444,600)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	32,457,105	117
Labour and Consumer Services		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	77,407,999	582
Transfer from Ministry of Social Services and Housing — Child Care Resources	104,000	—
Transfer to Ministry of Health — Alcohol and Drug Programs	(47,760)	(1)
Transfer to Ministry of Health — Staff	—	(1)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	77,464,239	580
Municipal Affairs, Recreation and Culture		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	535,611,763	750
Transfer from Ministry of Finance and Corporate Relations — Assessment Services	8,881,809	—
Transfer from Ministry of Finance and Corporate Relations — Home Owner Grant Compliance System	250,000	2
Transfer to Ministry of Transportation and Highways — Transit Services	(182,240,633)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	362,502,939	752
Native Affairs (formerly Ministry of State for Nechako and Northeast, Responsible for Native Affairs)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	6,538,910	35
Transfer to Ministry of Regional and Economic Development — Nechako, Northeast Development Regions	(1,421,384)	(9)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	5,117,526	26
Parks (formerly Ministry of State for Vancouver Island/Coast and North Coast, Responsible for Parks)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	36,525,051	444
Transfer from Ministry of Regional and Economic Development — Parks Programs	302,133	—
Transfer to Ministry of Regional and Economic Development — Vancouver Island/Coast, North Coast Development Regions	(1,618,755)	(8)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	35,208,429	436

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

	$	FTEs
Provincial Secretary (formerly Tourism and Provincial Secretary)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	39,231,628	249
Transfer from Ministry of Regional and Economic Development — Premier's Economic Advisory Council	100,000	—
Transfer to Ministry of Tourism — Administration and Support	(446,389)	—
Transfer to Ministry of Tourism — Tourism Marketing	(14,123,224)	(34)
Transfer to Ministry of Tourism — Tourism Product and Services	(2,634,620)	(25)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	22,127,395	190
Regional and Economic Development (formerly Regional Development and Ministry of State for Mainland/Southwest)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	69,409,000	579
Transfer from Ministry of Advanced Education, Training and Technology — Science and Technology Programs	3,500,000	—
Transfer from Ministry of Crown Lands — Thompson-Okanagan, Kootenay Development Regions	1,475,463	7
Transfer from Ministry of Environment — Cariboo Development Region	714,693	4
Transfer from Ministry of Native Affairs — Nechako/Northeast Development Regions	1,421,384	9
Transfer from Ministry of Parks — Vancouver Island/Coast, North Coast Development Regions	1,618,755	8
Transfer from Unallocated FTEs — Staff	—	20
Transfer to Ministry of Crown Lands — Administration and Support Services	(89,682)	(3)
Transfer to Ministry of Crown Lands — Land Services	(23,500)	—
Transfer to Ministry of Environment — Policy and Administration	(5,232,815)	(63)
Transfer to Ministry of Finance and Corporate Relations — Staff	—	(4)
Transfer to Ministry of Parks — Parks Programs	(302,133)	—
Transfer to Ministry of Provincial Secretary — Premier's Economic Advisory Council	(100,000)	—
Transfer to Ministry of Tourism — Tourism Business Development	(608,274)	(9)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	71,782,891	548
Social Services and Housing		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	1,609,716,299	4,347
Transfer from Ministry of Health — Hospital Programs	40,495	—
Transfer to Ministry of Attorney General — Services for Families and Children	(16,078)	—
Transfer to Ministry of Finance and Corporate Relations — Loans Administration	(464,491)	(14)
Transfer to Ministry of Finance and Corporate Relations — Social Housing Special Account Miscellaneous Programs	(4,500,000)	—
Transfer to Ministry of Health — Family Health	(1,115,587)	—
Transfer to Ministry of Health — Forensic Psychiatric Services	(277,969)	(6)
Transfer to Ministry of Health — Mental Health Services	(96,600)	—
Transfer to Ministry of Health — Residential Care	(202,758)	—
Transfer to Ministry of Health — Services for Families and Children	(1,023,360)	—
Transfer to Ministry of Labour and Consumer Services — Child Care Resources	(104,000)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	1,601,955,951	4,327
Solicitor General		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	333,092,952	3,122
Transfer from Ministry of Attorney General — Administration and Support Services	227,062	—
Transfer from Unallocated FTEs — Staff	—	72
Transfer to Ministry of Advanced Education, Training and Technology — Justice Institute	(1,568,654)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	331,751,360	3,194

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

	$	FTEs
Tourism		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	—	—
Transfer from Ministry of Government Management Services — B.C. Pavilion Corporation	4,973,000	—
Transfer from Ministry of International Business and Immigration — Foreign Offices	444,600	—
Transfer from Ministry of Provincial Secretary — Administration and Support	446,389	—
Transfer from Ministry of Provincial Secretary — Tourism Marketing	14,123,224	34
Transfer from Ministry of Provincial Secretary — Tourism Product and Services	2,634,620	25
Transfer from Ministry of Regional and Economic Development — Tourism Business Development	608,274	9
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	23,230,107	68
Transportation and Highways		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	1,016,153,925	2,700
Transfer from Ministry of Municipal Affairs, Recreation and Culture — Transit Services	182,240,633	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	1,198,394,558	2,700
Other Appropriations — Contingencies (All Ministries) and New Programs (formerly Other Appropriations — Contingencies (All Ministries))		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	50,000,000	—
Transfer from Ministry of Environment — Environmental Protection	10,000,000	—
Transfer from Other Appropriations — New Programs	43,700,000	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	103,700,000	—
Other Appropriations — Milk Board		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	—	—
Transfer from Ministry of Agriculture and Fisheries — Milk Board	378,187	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	378,187	—
Other Appropriations — Lottery Fund		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	182,000,000	—
Transfer to Other Appropriations — Sustainable Environment Fund — Environmental Renewal	(28,000,000)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	154,000,000	—
Other Appropriations — New Programs		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	45,000,000	—
Transfer to Ministry of Energy, Mines and Petroleum Resources — VIGAS Administration	(800,000)	—
Transfer to Ministry of Government Management Services — Women's Programs	(500,000)	—
Transfer to Other Appropriations — Contingencies (All Ministries) and New Programs	(43,700,000)	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	—	—
Other Appropriations — Sustainable Environment Fund (Special Account)		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	—	—
Transfer from Ministry of Crown Lands — Habitat/Parks Acquisition	4,000,000	—
Transfer from Ministry of Forests — Silviculture Expenditures	205,974,046	—
Transfer from Other Appropriations — Lottery Fund Special Account — Environmental Renewal	28,000,000	—
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	237,974,046	—

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1989/90

	$	FTEs
Unallocated FTEs		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	—	200
Transfer from Ministry of Advanced Education, Training and Technology — Staff	—	1
Transfer from Ministry of Finance — Staff	—	62
Transfer from Ministry of Health — Staff	—	2
Transfer to Ministry of Advanced Education, Training and Technology — Staff	—	(1)
Transfer to Ministry of Attorney General — Staff	—	(22)
Transfer to Ministry of Regional and Economic Development — Staff	—	(20)
Transfer to Ministry of Solicitor General — Staff	—	(72)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	—	150
All Special Offices, Ministries and Appropriations		
Total GF Expenditure and Authorized FTEs — *1989/90 Estimates*	13,487,000,000	27,335
Total Transfers from Special Offices, Ministries and Appropriations	534,899,596	454
Total Transfers to GF Revenue	415,000,000	—
Total Transfers to Special Offices, Ministries and Appropriations	(534,899,596)	(454)
Total GF Expenditure and Authorized FTEs — 1989/90 Restated	13,902,000,000	27,335

Schedule B

SPECIAL ACCOUNTS[1] — SUMMARY OF OPERATING AND FINANCING TRANSACTIONS
(for the Fiscal Year Ending March 31, 1991)

	Operating Transactions			Financing Transactions		
	Revenue $	Expenditure $	Net Revenue (Expenditure) $	Receipts $	Disbursements $	Net Cash Source (Requirement) $
Special Accounts						
Agricultural Land Development	1,000,000	—	1,000,000	2,500,000	3,000,000	(500,000)
British Columbia Cultural Fund	1,800,000	1,700,000	100,000	—	—	—
British Columbia Securities Commission	7,800,000	7,650,148	149,852	—	—	—
Corrections Work Program	1,100,000	1,100,000	—	—	—	—
Crop Insurance Stabilization	—	—	—	5,000,000	3,000,000	2,000,000
Crown Land	45,000,000	2,280,000	42,720,000	16,450,000	12,300,000	4,150,000
Farm Income Assurance Fund	35,000,000	35,000,000	—	—	—	—
First Citizens' Fund	2,750,000	2,490,000	260,000	—	—	—
Forfeited Crime Proceeds Fund	50,000	—	50,000	—	—	—
Freedom to Move	576,661,517	576,661,517	—	—	—	—
Habitat Conservation Fund	2,760,000	2,770,000	(10,000)	—	—	—
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	3,206,000	2,903,000	303,000	426,000	200,000	226,000
Industrial Incentive Fund	—	—	—	—	89,000,000	(89,000,000)
Insurance and Risk Management	7,000,000	2,000,000	5,000,000	—	—	—
Land Titles Survey	—	9,298	(9,298)	—	—	—
Livestock Protection	11,000	11,000	—	—	—	—
Lottery Fund	205,000,000	200,000,000	5,000,000	—	—	—
Low Interest Loan Assistance Revolving Fund	100,000	950,000	(850,000)	700,000	100,000	600,000
Office of the Public Trustee	7,700,000	7,873,460	(173,460)	—	—	—
Physical Fitness and Amateur Sports Fund	1,500,000	1,550,000	(50,000)	—	—	—
Productivity Fund	—	100,000	(100,000)	—	—	—
Provincial Home Acquisition	2,150,000	800,000	1,350,000	6,400,000	4,575,000	1,825,000
Provincial Treasury Operations	18,167,931	16,003,474	2,164,457	—	—	—
Provincial Treasury Revenue	2,000,000	—	2,000,000	—	—	—
Purchasing Commission Working Capital	—	4,455,000	(4,455,000)	—	—	—
Revenue Sharing Fund	357,700,000	338,150,000	19,550,000	—	—	—
Science and Technology Fund	49,290,000	49,290,000	—	—	—	—
Small Business Forest Enterprise	149,709,167	73,926,607	75,782,560	—	—	—
Small Business Incentive Program	—	—	—	6,500,000	23,000,000	(16,500,000)
Social Housing	21,000,000	36,205,000	(15,205,000)	6,100,000	4,570,000	1,530,000
South Moresby Implementation - Forest Replacement	2,455,317	3,430,000	(974,683)	—	—	—
South Moresby Implementation - Forestry Compensation	3,519,990	34,880,000	(31,360,010)	—	—	—
Sustainable Environment Fund	293,300,000	293,300,000	—	—	—	—
Tourism Incentives Program	—	—	—	2,654,609	5,309,219	(2,654,610)
University Endowment Lands Administration	1,790,000	1,762,000	28,000	—	—	—
Vancouver Island Natural Gas Pipeline Assistance	—	28,000,000	(28,000,000)	—	20,800,000	(20,800,000)
Total	1,799,520,922	1,725,250,504	74,270,418	46,730,609	165,854,219	(119,123,610)
Transfers Between Voted Appropriations and Special Accounts[2]						
Farm Income Assurance Fund	(17,500,000)	(17,500,000)	—	—	—	—
Freedom to Move	(576,661,517)	(576,661,517)	—	—	—	—
Provincial Treasury Operations	(3,519,192)	(3,519,192)	—	—	—	—
Revenue Sharing Fund	(351,900,000)	(351,900,000)	—	—	—	—
Science and Technology Fund	(49,290,000)	(49,290,000)	—	—	—	—
Total Transfers	(998,870,709)	(998,870,709)	—	—	—	—
Total Special Accounts (net of transfers)	800,650,213	726,379,795	74,270,418	46,730,609	165,854,219	(119,123,610)

NOTES

[1] Special Accounts are part of the General Fund.

[2] Transfers between Special Accounts and the remainder of the General Fund are eliminated from total revenue and expenditure in order to prevent double counting.

Schedule C

SPECIAL ACCOUNTS[1] — SUMMARY OF OPENING AND CLOSING BALANCES
(for the Fiscal Year Ending March 31, 1991)

		Changes Resulting From Operating Transactions		Changes Resulting From Financing Transactions		
	Opening Balance April 1, 1990 $	Net Revenue (Expenditure)[2] $	Non-Cash Items[3] $	Net Cash Source (Requirement)[4] $	Gross Disbursements[5] $	Closing Balance March 31, 1991 $
Special Accounts						
Agricultural Land Development	12,407,931	1,000,000	—	(500,000)	—	12,907,931
British Columbia Cultural Fund	21,529,835	100,000	—	—	—	21,629,835
British Columbia Securities Commission	800,000	149,852	—	—	—	949,852
Corrections Work Program	173,000	—	—	—	—	173,000
Crop Insurance Stabilization	10,800,000	—	—	2,000,000	—	12,800,000
Crown Land	30,000,000	42,720,000	(46,870,000)	4,150,000	—	30,000,000
Farm Income Assurance Fund	22,683,502	—	—	—	—	22,683,502
First Citizens' Fund	28,940,185	260,000	—	—	—	29,200,185
Forfeited Crime Proceeds Fund	—	50,000	—	—	—	50,000
Habitat Conservation Fund	703,058	(10,000)	—	—	—	693,058
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	22,790,324	303,000	—	—	—	23,093,324
Industrial Incentive Fund	119,917,011	—	—	—	(89,000,000)	30,917,011
Insurance and Risk Management	22,189,000	5,000,000	—	—	—	27,189,000
Land Titles Survey	9,298	(9,298)	—	—	—	—
Livestock Protection	100,712	—	—	—	—	100,712
Lottery Fund	145,000,000	5,000,000	—	—	—	150,000,000
Low Interest Loan Assistance Revolving Fund	33,625,471	(850,000)	—	—	—	32,775,471
Office of the Public Trustee	570,000	(173,460)	—	—	—	396,540
Physical Fitness and Amateur Sports Fund	20,188,274	(50,000)	—	—	—	20,138,274
Productivity Fund	500,000	(100,000)	—	—	—	400,000
Provincial Home Acquisition	448,660,917	1,350,000	—	1,825,000	—	451,835,917
Provincial Treasury Operations	2,000,000	2,164,457	—	—	—	4,164,457
Provincial Treasury Revenue	—	2,000,000	—	—	—	2,000,000
Purchasing Commission Working Capital	6,088,689	(4,455,000)	—	—	—	1,633,689
Revenue Sharing Fund	81,027,339	19,550,000	—	—	—	100,577,339
Small Business Forest Enterprise	59,880,776	75,782,560	(59,926,136)	—	—	75,737,200
Small Business Incentive Program	43,909,257	—	—	—	(23,000,000)	20,909,257
Social Housing	24,125,000	(15,205,000)	—	1,530,000	—	10,450,000
South Moresby Implementation - Forest Replacement	24,266,013	(974,683)	—	—	—	23,291,330
South Moresby Implementation - Forestry Compensation	33,239,069	(31,360,010)	—	—	—	1,879,059
Tourism Incentives Program	10,309,219	—	—	—	(5,309,219)	5,000,000
University Endowment Lands Administration	3,127,242	28,000	—	—	—	3,155,242
Vancouver Island Natural Gas Pipeline Assistance	80,000,000	(28,000,000)	—	—	(20,800,000)	31,200,000
Total	1,309,561,122	74,270,418	(106,796,136)	9,005,000	(138,109,219)	1,147,931,185

NOTES

[1] Special Accounts are part of the General Fund.

[2] Net operating revenue and expenditure respectively increases and decreases all Special Account balances accordingly.

[3] The Crown Land Account makes a provision in expenditure each year for potential loan losses. As these are non-cash expenditures, the account balance must be increased accordingly. Return of spending authority to the General Fund by the Small Business Forest Enterprise Account is also included as a non-cash item.

[4] For revolving Special Accounts, the net cash source (requirement) of financing transactions increases (decreases) the account's balance.

[5] For non-revolving Special Accounts, gross financing transaction disbursements reduce the account's balance by a corresponding amount as all receipts are credited to General Fund revenue, not the account.

Schedule D

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY[1]

(for the Fiscal Year Ending March 31, 1991)

Financing Transaction	Receipts[2] $	Disbursements[2] $	Net Cash Source (Requirement) $
Ministry of Advanced Education, Training and Technology			
Discovery Enterprise Program Loans (disbursements) are provided to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology enterprises under the Discovery Enterprise Program. No repayments (receipts) are anticipated for 1990/91.	—	19,000,000	(19,000,000)
Ministry of Agriculture and Fisheries			
Agricultural Land Development (Special Account) Loans (disbursements) are provided to agricultural producers for the clearing and development of agricultural land. Receipts represent estimated repayments of outstanding loan principal.	2,500,000	3,000,000	(500,000)
Crop Insurance Stabilization (Special Account) Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Fund that may arise due to payment of indemnity claims in excess of premium and other revenue in the Trust Fund. These advances are recovered (receipts) from crop insurance program premium revenue in subsequent years.	5,000,000	3,000,000	2,000,000
Ministry of Attorney General			
Interest on Trusts and Deposits Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received from the investment of these funds (receipts).	12,000,000	12,000,000	—
Ministry of Crown Lands			
Crown Land (Special Account) Disbursements include loans for land development projects and mortgages, and for recoverable expenditure for land acquisition, servicing and development. Receipts represent repayment of loan principal and recovery of land acquisition and development expenditure.	16,450,000	12,300,000	4,150,000
Ministry of Energy, Mines and Petroleum Resources			
Vancouver Island Natural Gas Pipeline Assistance (Special Account) Loans (disbursements) are provided to the Pacific Coast Energy Corporation to facilitate construction of a natural gas pipeline to Vancouver Island.	—	20,800,000	(20,800,000)
Ministry of Finance and Corporate Relations			
Low Interest Loan Assistance Revolving Fund (Special Account) Loans (disbursements) are provided by the province, on a revolving basis, under the Low Interest Loan Assistance program. Receipts represent estimated repayments on outstanding loan principal.	700,000	100,000	600,000
Provincial Home Acquisition (Special Account) Second mortgage loans (disbursements) are provided to eligible British Columbia home purchasers. Receipts represent repayments of outstanding second mortgage principal and proceeds of sale of mortgages.	6,400,000	4,575,000	1,825,000

Schedule D — *Continued*

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY[1]

(for the Fiscal Year Ending March 31, 1991)

Financing Transaction	Receipts[2] $	Disbursements[2] $	Net Cash Source (Requirement) $
Ministry of Finance and Corporate Relations — *Continued*			
British Columbia Transit (Gasoline Tax) Levy Advances (disbursements) are provided by the province to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.	50,800,000	50,800,000	—
Land Tax Deferment Act Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act (disbursements). The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest).	3,000,000	5,500,000	(2,500,000)
Rural Area Property Taxes Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.	81,100,000	81,688,600	(588,600)
Ministry of Health			
Hospital Innovation Incentive Program Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts will represent repayment of the loans through efficiency savings.	250,000	5,000,000	(4,750,000)
Ministry of Regional and Economic Development			
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (Special Account) Loans (disbursements) are provided jointly by the province and the federal government, on a revolving basis, for economic development activities. Receipts represent estimated repayments of outstanding loan principal.	426,000	200,000	226,000
Industrial Incentive Fund (Special Account) Loans and investments (disbursements) are provided to stimulate private sector investment and development for key sectors and projects under the Industrial Development Subsidiary Agreement or other agreements. Receipts represent repayments.	—	89,000,000	(89,000,000)
Small Business Incentive Program (Special Account) Loans (disbursements) are provided to assist small businesses to stimulate investment in aquaculture, business and industrial production facilities and equipment under the Small Business Incentives Subsidiary Agreement. Receipts represent the federal government contribution toward disbursements.	6,500,000	23,000,000	(16,500,000)
Tourism Incentives Program (Special Account) Loans (disbursements) are provided for establishing and improving tourism attractions under the Tourist Industry Development Subsidiary Agreement. Receipts represent the federal government contribution toward disbursements.	2,654,609	5,309,219	(2,654,610)

Schedule D — *Continued*

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY[1]
(for the Fiscal Year Ending March 31, 1991)

Financing Transaction	Receipts[2] $	Disbursements[2] $	Net Cash Source (Requirement) $
Ministry of Regional and Economic Development — *Continued*			
Travel Industry Development Subsidiary Agreement Loans (disbursements) were provided to the travel and tourism industry under the terms of this federal-provincial agreement. Receipts represent repayments of outstanding loan principal. The receipts presented here include only the provincial share of the financing transaction. New loan authorizations have ended under this program. Outstanding loans will be repaid over the next several years.	100,000	—	100,000
Ministry of Social Services and Housing			
Social Housing (Special Account) Loans (disbursements) represent loan payments on properties administered by the Provincial Rental Housing Corporation. Receipts represent repayment of loan principal.	6,100,000	4,570,000	1,530,000
Total Financing Transactions	193,980,609	339,842,819	(145,862,210)

NOTES

[1] The purpose of this table is to show the receipts and disbursements for major financing transactions related to ministry programs, or administered by ministries, in order to fully disclose the government's financial transactions and provide documentation for the *Supply Act* which authorizes these transactions. Financing transactions do not affect operating revenue or expenditure, or change the net equity of the province. They do, however, change the composition of the province's assets between cash and loans and other investments. As a result, they either increase or decrease the government's cash or borrowing requirements.

[2] Receipts represent only the recovery of the original advance, investment or loan principal (disbursements). Interest earned on outstanding advances, investments or loans is credited to the appropriate Special Account or to General Fund revenue.

Schedule E

FULLTIME EQUIVALENT (FTE) EMPLOYMENT — SUMMARY

The government monitors and controls each special office's and ministry's annual manpower utilization at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The *Financial Administration Act* requires that an order in council be authorized, on the recommendation of Treasury Board, for a special office or ministry to exceed the total number of FTEs presented in the *Estimates*. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). FTEs are calculated by dividing each special office's and ministry's total hours of permanent, auxiliary, temporary, seasonal and overtime employment paid, or estimated to be paid, for the fiscal year, by the normal paid working hours for one fulltime employee for one year.

The table presented below provides a summary of fulltime equivalent employment by special office and ministry for the 1989/90 and 1990/91 fiscal years. The 1989/90 Authorized FTE levels are the control limits that were originally established in the *1989/90 Estimates*. The 1989/90 Comparable FTE levels represent the original 1989/90 numbers restated to reflect all program and staff transfers over the past year. These numbers are, therefore, directly comparable to the 1990/91 Authorized FTE levels (*see* Schedule A for a detailed reconciliation).

	FTEs		
	1989/90 Authorized	1989/90 Comparable	**1990/91 Authorized**
Auditor General	87	87	**87**
Ombudsman	38	38	**38**
Office of the Premier and Executive Council Operations	60	60	**60**
Ministry of Advanced Education, Training and Technology	305	295	**293**
Ministry of Agriculture and Fisheries	415	412	**416**
Ministry of Attorney General	2,080	2,102	**2,169**
Ministry of Crown Lands	480	477	**474**
Ministry of Education	381	381	**379**
Ministry of Energy, Mines and Petroleum Resources	357	357	**375**
Ministry of Environment	1,107	1,166	**1,271**
Ministry of Finance and Corporate Relations	963	991	**997**
Ministry of Forests	3,407	3,406	**3,456**
Ministry of Government Management Services and Minister Responsible for Women's Programs	723	662	**669**
Ministry of Health	3,807	3,813	**3,906**
Ministry of International Business and Immigration	117	117	**116**
Ministry of Labour and Consumer Services	582	580	**599**
Ministry of Municipal Affairs, Recreation and Culture	750	752	**749**
Ministry of Native Affairs	35	26	**30**
Ministry of Parks	444	436	**401**
Ministry of Provincial Secretary	249	190	**212**
Ministry of Regional and Economic Development	579	548	**585**
Ministry of Social Services and Housing	4,347	4,327	**4,317**
Ministry of Solicitor General	3,122	3,194	**3,276**
Ministry of Tourism	—	68	**77**
Ministry of Transportation and Highways	2,700	2,700	**2,683**
Unallocated	200	150	**—**
Total[1]	27,335	27,335	**27,635**

NOTES

[1] The Legislature (Vote 1) is not included in the government's staffing plan.

Schedule F

EXPENDITURE BY FUNCTION — SUMMARY
(General Fund)

	Estimates[1] 1989/90	Revised Forecast 1989/90	**Estimates 1990/91**
	$	$	**$**
Health	4,403,800,000	4,470,300,000	**4,891,400,000**
Social services	1,552,200,000	1,506,400,000	**1,608,900,000**
Education	3,592,500,000[2]	3,581,200,000[2]	**4,137,100,000**
Protection of persons and property	606,500,000	636,700,000	**702,600,000**
Transportation	1,198,100,000	1,164,700,000	**1,216,900,000**
Natural resources and economic development	1,112,200,000	1,009,900,000	**1,138,500,000**
Other	586,700,000	481,800,000	**651,200,000**
General government	198,600,000	235,100,000	**271,200,000**
Debt servicing	526,400,000	514,000,000	**482,200,000**
Interest paid to Budget Stabilization Fund	125,000,000	161,900,000	**160,000,000**
Total General Fund Expenditure	13,902,000,000	13,762,000,000	**15,260,000,000**

NOTES

[1] Expenditure by function has been restated to conform to the *1990/91 Estimates* and to conform more closely to the presentation used by Statistics Canada.

[2] 1989/90 amounts for Education includes an increase of $400,000,000 for residential (school purpose) property tax.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

Voted expenditure for special offices, ministries and other appropriations is presented in the *Estimates* on the basis of a group account classification system. Each group account represents a broad category of expenditure and is comprised of several specific components termed standard objects of expenditure. A supplementary publication, *Supplement to the Estimates,* provides expenditure detail for each special office, ministry and other appropriation at the individual standard object of expenditure level. This group account classification system is described below in more detail.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all supplements to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. The relocation and transfer expenses of employees are also included.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under Sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act.* The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consulting services.
- *Information Systems Operating Expenses* — includes all costs related to data, voice, image and text processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses* — includes materials, supplies and services required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease costs of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles, machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others of a general nature where there are no contractual requirements.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfer to Special Accounts* — includes transfers of appropriation from votes to Special Accounts.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS—*Continued*

Other Expenditures

- *Inventories* — includes payments made for the direct purchase of items to be held for resale to other government entities, or the private sector, or for redistribution within government, and adjustments for year end inventory counts.
- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt for government purposes.
- *Contingencies* — includes only expenditures of a contingent or unexpected nature not provided for in any other appropriation.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Inventory Sales and Transfers* — includes those amounts recovered when inventory held is sold to other government entities or to the private sector, or redistributed within government.
- *Recoveries from Within Government* — includes recoveries for the use of equipment or the provision of goods and services within or between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from government corporations, other levels of government, and non-government organizations.

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